



Piscataqua River, Newington, NH



TOWN OF NEWINGTON, NH

TOWN REPORT YEAR ENDING DECEMBER 31, 2021

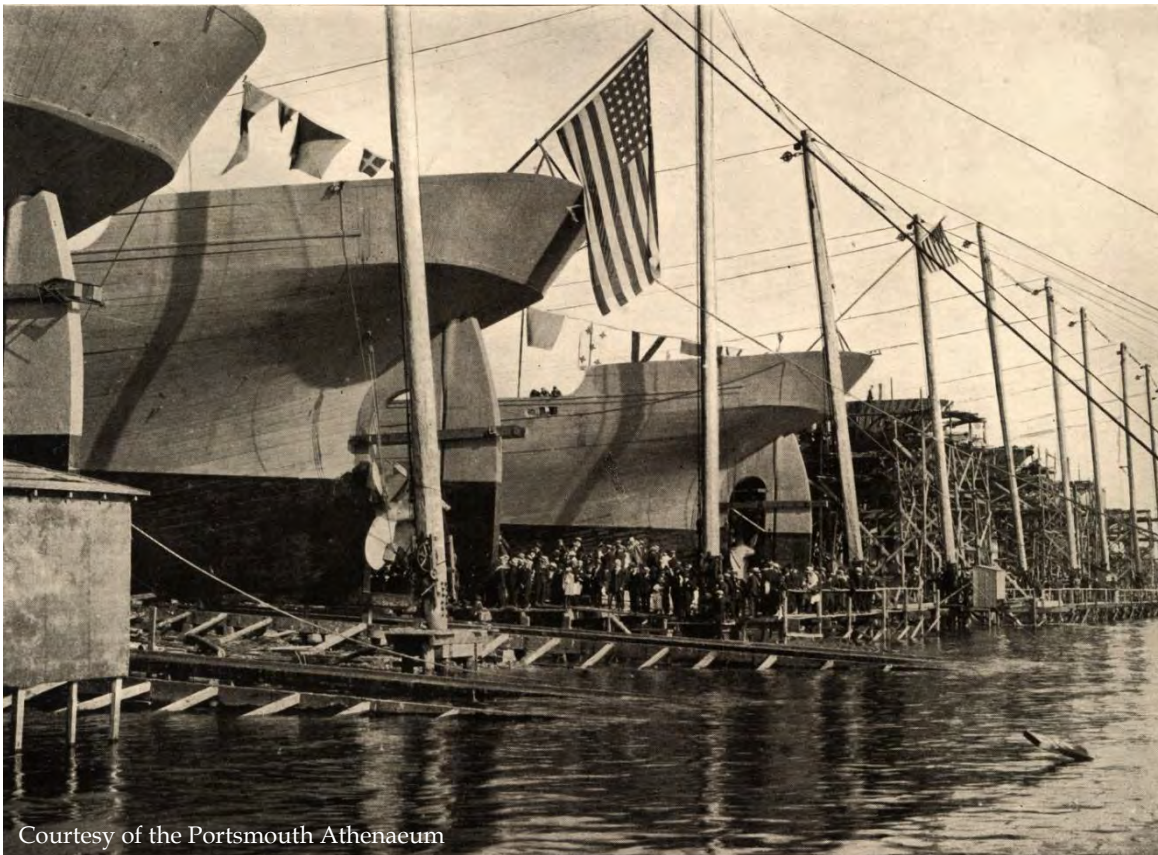
SCHOOL DISTRICT REPORT FY ENDING JUNE 30, 2021

Piscataqua River

The Mighty Piscataqua River, is 12 miles long, the third fastest-flowing navigable river in the world and Newington's northern border with the State of Maine. This river has served the Town of Newington well over the centuries. One of the first industries along the Piscataqua was ship building. In the mid 1600's Thomas Trickey is reported to have built ships at Bloody Point (by the General Sullivan Bridge entrance) and during World War I, fifteen, 3500-ton, wooden steam ships were built at the Shattuck Shipyard (now the site of Sprague Energy) for the US Shipping Board to support the country.

What started as a ferry way from Bloody Point to Dover Point and later as a channel to carry gundalows with their troves of supplies has turned into a thriving port. Cutting edge technology is developed here and energy supplies are received and delivered around the world. We are very proud to have all these industries on our shores.

A \$25.6M major navigation and safety project for widening of the Upper Turning Basin in the Piscataqua is under way. This US Army Corps of Engineers (ACOE) project involves widening the basin from 800 ft to 1200 ft which will greatly improve navigation safety. Tankers carrying petroleum products, including liquified propane gas, along with bulk and special purpose cargo ships calling at Newington's marine terminals and industries on the Piscataqua River, utilize the Upper Turning Basin to reverse direction to return to sea after discharging or loading their cargos. It's been long recognized that the narrow diameter of the existing Turning Basin presents a significant safety risk with resulting navigation restrictions that impact the ships calling in Newington. We expect that this will also increase the competitive efficiency and capacity of Newington's up-river marine terminals, including the two Sprague facilities, Sea-3, and the Subcom undersea cable loading facility.



Courtesy of the Portsmouth Athenaeum

Ships under construction at the Shattuck Shipyard, Newington- 1918

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TOWN DIRECTORY

Town Offices:

Phone: 603-436-7640

Town Administrator-Martha Roy	Ext. 6	mroy@townofnewingtonnh.com
Building Inspector/Health Officer-Steven Paquin	Ext. 2	spaquin@townofnewingtonnh.com
Admin. Assistants-Susan Philbrick	Ext. 4	sphilbrick@townofnewingtonnh.com
Eleanor Boy	Ext. 4	eboy@townofnewingtonnh.com
Town Clerk/Tax Collector-Laura Coleman	Ext. 1	lcoleman@townofnewingtonnh.com
Town Planner-John Krebs	Ext. 3	jkrebs@townofnewingtonnh.com

Police Department: Chief Mike Bilodeau

Phone: 603-431-5461 Fax: 603-431-3998

Website: www.newingtonnhpd.com

Email: mbilodeau@newingtonnhpd.com

Fire Department: Chief EJ Hoyt

Phone: 603-436-9441 Fax: 603-430-2007

Website: www.newingtonfire.org

Email: ehoyt@newingtonfire.org

Newington Public School: Peter Latchaw

Phone: 603-436-1482 Fax: 603-427-0692

Website: www.sau50.org

Langdon Library: Lara Berry

Phone: 603-436-5154

Website: www.langdonlibrary.org

Email: director@langdonlibrary.org

Wastewater Treatment Plant: Denis Messier

Phone: 603-431-4111

Town of Newington Website:

www.newington.nh.us

As of December 31, 2021

OFFICERS, BOARDS, COMMITTEES

Official/Board/Committee	Term	Expires	Official/Board/Committee	Term	Expires
BOARD OF SELECTMEN			BUDGET COMMITTEE		
<i>Ted Connors, Chair</i>	3 Yrs	2023	<i>John Lamson, Chair</i>	3 Yrs	2024
<i>Bob Bloinigen</i>	3 Yrs	2024	<i>Brandon Arsenault, Vice Chair</i>	3 Yrs	2023
<i>Mike Marconi</i>	3 Yrs	2022	<i>Rick Stern</i>	3 Yrs	2024
TREASURER			<i>Christian Wayss</i>	3 Yrs	2024
<i>Susan Philbrick</i>	3 Yrs	2022	<i>Jennifer Kent Weiner</i>	3 Yrs	2022
<i>Suzanne Vietas, Deputy</i>	1 Yr	2022	<i>Alan Wilson</i>	3 Yrs	2023
TOWN CLERK/TAX COLLECTOR			<i>John Chamberlain</i>	3 Yrs	2022
<i>Laura Coleman</i>	3 Yrs	2024	<i>Emily Savinelli</i>	3 Yrs	2022
<i>Doreen Caradonna, Deputy Town Clerk</i>	1 Yr	2022	<i>James Belanger</i>	3 Yrs	2023
BOARD OF FIRE ENGINEERS			<i>Mark Joyce, School Bd. Rep.</i>		
<i>James Fabrizio,</i>	3 Yrs	2024	<i>Ted Connors, Selectmen's Rep.</i>		
<i>Ann Hebert</i>	3 Yrs	2023			
<i>John Klanchesser, Chair</i>	3 Yrs	2022	CONSERVATION COMMISSION		
POLICE COMMISSION			<i>Jane Hislop, Chair</i>	3 Yrs	2022
<i>William Wright</i>	3 yrs	2024	<i>Derick Willson</i>	3 Yrs	2024
<i>F. Jackson Hoyt</i>	3 Yrs	2022	<i>Laura Rogers</i>	3 Yrs	2024
<i>Brenda Blonigen, Chair</i>	3 Yrs	2023	<i>Bill Murray, Alternate</i>	3 Yrs	2024
SEWER COMMISSION			<i>Benjamin Hutchins</i>	3 Yrs	2024
<i>T. Dean "Skip" Cole, Chair</i>	3 Yrs	2022	<i>Vacant</i>	3 Yrs	2024
<i>Tom Hazelton</i>	3 Yrs	2023	<i>Andrew Meigs</i>	3 Yrs	2024
<i>Rick Stern</i>	3 Yrs	2024	<i>Jane Kendall, Alternate</i>	3 Yrs	2022
HISTORIC DISTRICT COMMISSION			LIBRARY TRUSTEES		
<i>Peggy Lamson</i>	3 Yrs	2023	<i>Jack O'Reilly, Chair</i>	3 Yrs	2024
<i>Alan Wilson</i>	3 Yrs	2022	<i>David Turbide, Secretary</i>	3 Yrs	2022
<i>Jo Haskell, Alternate</i>	3 Yrs	2022	<i>Meghann Wayss</i>	3 Yrs	2024
<i>John Lamson</i>	3 Yrs	2022	<i>Catherine Hazelton, Treasurer</i>	3 Yrs	2022
<i>Lulu Pickering</i>	3 Yrs	2023	<i>Peter Welch</i>	3 Yrs	2023
<i>Kristen Poulin, Alternate</i>	3 Yrs	2023	<i>Lillian Wilson, Alternate</i>	1 Yr	2022
<i>Becky St. Germaine, Alternate</i>	3 Yrs	2023			
<i>Katie Moody, Alternate</i>	3 Yrs	2023	MODERATOR		
TRUSTEES OF THE TRUST FUND			<i>Jack O'Reilly</i>	2 Yrs	2022
<i>Mark Phillips</i>	3 Yrs	2022	HIGHWAY SAFETY COMMITTEE		
<i>Jennifer Mulstay, Chair</i>	3 Yrs	2023	<i>Mike Bilodeau, Police Chief</i>		
<i>Gina Gilmore</i>	3 Yrs	2024	<i>EJ Hoyt, Fire Chief</i>		
			<i>Len Thomas, Road Agent</i>		

Official/Board/Committee	Term	Expires	Official/Board/Committee	Term	Expires
PLANNING BOARD			BOARD OF ADJUSTMENT		
<i>Denis Hebert, Chair</i>	3 Yrs	2024	<i>Matthew Morton, Chair</i>	3 Yrs	2024
<i>Christopher Cross, Vice-Chair</i>	3 Yrs	2023	<i>John Frink</i>	3 Yrs	2024
<i>Jim Weiner (Appointed)</i>	3 Yrs	2022	<i>Edna Mosher</i>	3 Yrs	2023
<i>Peter Welch</i>	3 Yrs	2024	<i>Ralph Estes, Vice-Chair</i>	3 yrs	2023
<i>Russell Cooke</i>	3 Yrs	2023	<i>Bob Byrnes</i>	3 Yrs	2024
<i>Ben Johnson</i>	3 Yrs	2022	<i>Katherine Latchaw, Alternate</i>	3 Yrs	2023
<i>Rick Stern, Alternate</i>	3 Yrs	2022	<i>Wil Gilbert, Alternate</i>	3 Yrs	2023
<i>Bob Blonigen, Selectmen's Rep.</i>			<i>Derick Willson, Alternate</i>	3 Yrs	2024
			EMERGENCY MANAGEMENT		
			<i>Mike Bilodeau, Police Chief</i>		
			<i>EJ Hoyt, Fire Chief</i>		
RECREATION COMMITTEE			<i>Ted Connors, Selectmen's Rep</i>		
<i>Rebecca Navelski, Co-Chair</i>	1 Yr	2022			
<i>Jillian Semprini</i>	1 Yr	2022	SUPERVISOR OF THE CHECKLIST		
<i>Dana Nowell</i>	1 Yr	2022	<i>Sue Philbrick</i>	1 yr	2022
<i>Kat Johnson</i>	1 Yr	2022	<i>Gail Welch</i>	6 Yrs	2026
<i>Jarad Savinelli</i>	1 Yr	2022	<i>Suzanne Vietas</i>	6 Yrs	2024
<i>Bill Blatt</i>	1 Yr	2022			
<i>Brian Haberstroh</i>	1 Yr	2022			
<i>Bill Wright</i>	1 Yr	2022	BALLOT CLERKS		
			<i>Ken Ernstoff</i>	1 Yr	2022
			<i>Nellann Hiatt</i>	1 Yr	2022
HEALTH OFFICER			<i>Ann Beebe</i>		
<i>Steven Paquin</i>	3 Yrs	2021	<i>Cathy Thompson</i>		
DEPUTY HEALTH OFFICER			<i>Lynn Bullock</i>		
<i>Pat Moynihan</i>	3 Yrs	2023	<i>Dorene Stern</i>		
CEMETERY TRUSTEES			<i>Alexandra Jacuch</i>		
<i>Alan Wilson, Chair</i>	3 Yrs	2024	<i>Bob Raymond</i>		
<i>Margaret Lamson</i>	3 Yrs	2022	<i>Deirdre Link</i>		
<i>Cosmas Iocovozzi</i>	3 Yrs	2023			
DOCKMASTER			ELECTION OFFICIALS		
<i>Vincent "Chip" Taccetta</i>	3 Yrs	2023	<i>Elisabeth Connors</i>	1 Yr	2022
FIRE WARDEN			<i>Mary Wahl</i>		
<i>Timothy Field</i>	3 Yrs	2023	<i>Chase Coleman</i>	1 Yr	2022
PDA REPRESENTATIVE					
<i>Margaret Lamson</i>	3 Yrs	2024			

Official/Board/Committee	Term	Expires	Official/Board/Committee	Term	Expires
ECONOMIC DEVELOPMENT COMM					
<i>Jeff Hiatt, Chair</i>	2 Yrs	2023			
<i>Jill Boynton</i>	2 Yrs	2022			
<i>Ken Latchaw</i>	2 Yrs	2023			
<i>Brandon Arsenault</i>	2 Yrs	2022			
<i>Michael Donahue, Vice-Chair</i>	2 Yrs	2023			
<i>Alicia Busconi</i>	2 Yrs	2023			
<i>Judy Miamis</i>	2 Yrs	2023			
<i>Bob Raymond</i>	2 Yrs	2023			
<i>Ted Connors, Selectmen's Rep</i>					

NEWINGTON STAFF and EMPLOYEES

NEWINGTON STAFF and EMPLOYEES	
TOWN HALL STAFF	FIRE DEPARTMENT
Martha Roy, Town Administrator	EJ Hoyt, Chief
Sheryl Bagley, Finance Director	Patrick Moynihan, Assistant Chief
Eleanor Boy & Sue Philbrick, Secretaries	Laurie Mu, Secretary
TOWN PLANNER	Lt. John McCooley
John Krebs	Lt. Jonathan March
LANGDON LIBRARY	Lt Jonathan Connors
Lara Berry, Director	Lt Brandon Lisowski
Theresa Tomlinson, Administrative Coordinator and Interlibrary Loan Librarian	FF Jeremy Nicol
Amanda Plante, Programming Assistant	FF Andrew Belair
Debra Kohlhase, Substitute	FF Jessica Plante
Paula Knox, Substitute	FF David Corcoran
Pat Day-Lollini, Substitute	PT FF Cameron Quigley
Kiska Alexandropoulos, Substitute	PT FF Michael Carey
Debbra Obertanec, Substitute	PT FF Alexandria Gorski
, Substitute	PT FF Jared Graham
Kevin Martin, Maintenance	PT FF Colin Hickman
POLICE DEPARTMENT	PT FF Eric Johnson
Michael Bilodeau, Chief	PT FF Michael Kraus
Taylor Fiore, Executive Secretary	PT FF Michael McInnis
Keri Wareing, Accreditation Manager	PT FF Andrew Martino
Captain Brandon Smart	PT FF Joseph Isabel
Sergeant Andrew Wood	PT FF Carter Clay
Detective Sean O'Reilly	
Patrol Officer Jessica Auger	BLDG INSPECTOR/CODE ENFORCEMENT
Patrol Officer Brian Whyte	Steven Paquin
Patrol Officer James Meyers	INSPECTORS
Patrol Officer Jared Arsenaault	Mike Regan, Electrical
Patrol Officer Ethan Jones	Robert Hart, Jr., Plumbing
Patrol Officer Nicholas Burns	
Prosecutor Brian Newcomer (part time)	TRANSFER STATION
Patrol Officer Tim McClare (part time)	Craig Daigle, Superintendent
Patrol Officer Scott Blaisdell (part time)	Frank Reinhold, Assistant
Patrol Officer Douglas Lorenz (part time)	David Obertenac, Assistant
HIGHWAY	
Len Thomas, Road Agent	PLOW DRIVERS
Frank Burovac	Matt Coleman
Frank Reinhold	Erik Anderson

**STATE OF NEW HAMPSHIRE
2022 TOWN WARRANT**

*To the inhabitants of the Town of Newington in the County of Rockingham and said State
qualified to vote in Town affairs:*

You are hereby notified to meet at the Newington Town Hall on Tuesday, March 8, 2022 to act on Articles 1-5. The polls will open at 11:00am and will close at 7:00pm.

The business portion of the meeting to act on Articles 6-25 will resume at the Newington Town Hall on Saturday, March 12, 2022 at 10:30am.

ARTICLE 1: To select by non-partisan ballot: One (1) Selectman for 3 years; One (1) Police Commissioner for 3 years; One (1) Fire Engineer for 3 years; One (1) Town Moderator for 2 years; Two (2) Planning Board members for 3 years; One (1) Sewer Commissioner for 3 years; Two (2) Library Trustees for 3 years; One (1) Cemetery Trustee for 3 years; One (1) Treasurer for 3 years; One (1) Trustee of the Trust Funds for 3 years; One (1) Supervisor of the Checklist for 6 years; Three (3) Budget Committee members for 3 years; One (1) School Board member for 3 years; One (1) School Board member for 1 year.

ARTICLE 2: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board as follows:

Zoning Amendment #1:

Are you in favor of the adoption of Zoning Amendment #1 as proposed by the Newington Planning Board as follows: To amend Article VIII *Wetlands Overlay District*, SECTION 4. **Permitted and Prohibited Land Uses in Wetlands**, Conditional Use Permit by adding the BOLD UNDERLINE TEXT:

- (1) Prior to the Planning Board's granting of a Conditional Use Permit, the applicant shall agree to submit a performance security to the Board of Selectmen, **unless the CUP is part of a Subdivision or Site Plan Application being reviewed by the Planning Board, in which case the surety will be included in the Performance Guarantee for the project in its entirety.**

Explanatory Note: This amendment streamlines the process for obtaining a Conditional Use permit in certain circumstances.

ARTICLE 3: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board as follows:

Zoning Amendment #2:

Are you in favor of the adoption of Zoning Amendment #2 as proposed by the Newington Planning Board as follows: Amend Article XVI, Section 5, to read:

In cases where a zoning ordinance or parts thereof may be in conflict with another ordinance or regulation, the more stringent shall apply.

Explanatory Note: This amendment corrects current language and does not change intent.

ARTICLE 4: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board as follows:

Zoning Amendment #3:

Are you in favor of the adoption of Zoning Amendment #3 as proposed by the Newington Planning Board as follows: Amend Article II, Section 2, List of Definitions by deleting the current definition and inserting the following definition of Frontage:

Shall mean the distance a lot borders on a Class V highway or better, or road approved by the Planning Board. In cases where a property abuts multiple roads as defined herein, the Planning Board shall determine which portion of the frontage is subject to front setback requirements.

Explanatory Note: The language in this amendment clarifies how structural setbacks for lots with multiple road frontages are determined.

ARTICLE 5: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board as follows:

Zoning Amendment #4:

Are you in favor of the adoption of Zoning Amendment #4 as proposed by the Newington Planning Board as follows: Amend Article III, Section 7. C. Permitted Uses in the Historic District as follows:

Replace:

C - Uses Permitted

- (1) Any use permitted in a Single Family Residential "R" District, subject to the provisions of the Newington Historic District Ordinance.

With

C - Uses Permitted

- (1) In the Nimble Hill District, any use permitted in the Single Family Residential "R" District, subject to the provisions of the Newington Historic District Ordinance.
- (2) In the Bloody Point District, any use permitted in the adjacent Office District, subject to the provisions of the Newington Historic District Ordinance.

Explanatory Note: The Town has two Historic Districts; one along both sides of Nimble Hill Road in the area of the Library & Stone School, and one at Bloody Point (a parcel of State-owned land where the former Newington Railroad Depot and Toll House is located. This amendment would change the uses allowed in this District (a portion of one parcel of land) from residential to uses allowed in the Office Zoning District which surrounds it.

CORRECTION- ADD ARTICLE 5A -WILL APPEAR AS ARTICLE 6 ON BALLOT: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board as follows:

Zoning Amendment #5:

Are you in favor of the adoption of Zoning Amendment #5 as proposed by the Newington Planning Board as follows: Insert the following language to Article XV, B, Section 2. (Ground Mounted Solar Energy System in a Residential Zone):

B – Building Permit: A ground-mount or pole mount solar energy system is an accessory use, but because of the potential impacts to abutting property owners and the general public, Site Plan approval from the Planning Board is required as well as a building permit for such a system. A building or carport roof mounted solar system shall only require a building permit issued by the building inspector.

C – Application: Applications submitted to both the Planning Board and the Building Inspector shall contain a Site Plan with the following information:

- i) **Documentation that the size of the proposed solar system is directly related to the amount of electricity required by the individual residence.**
- ii) **The location of the proposed ground-mount or pole-mount system. Any ground or pole mounted system shall be located in an inconspicuous location, such as the side and rear yards, low to the ground.**
- iii) **Ground-mount and pole-mount solar systems shall be densely screened such that no more than 25% of the array is visible from property lines or public roads all four seasons of the year. Landscaping, including, but not limited to shrubbery, trees, fencing and earthen berms or a combination thereof) may be used for screening.**
- iv) **If it can't be proven that the proposed array will not cause glare that could be seen from neighboring properties and/or public spaces, non-reflective panels will be required.**
- v) **The Planning Board may, at its discretion, require balloons to be flown at the actual height of the corners of the array for the Board, neighboring property owners and the general public to see for a several-day period if there is any question or concern about the effectiveness of screening.**

Explanatory Note: This Ordinance was adopted at Town Meeting 2020; since its passage, it was determined that the ordinance did not adequately address the rapidly evolving industry, which the proposed amendments seek to regulate.

ARTICLE 6: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of Seven Million, Nine Hundred Seven Thousand, Three Hundred and Sixty-Six dollars (\$7,907,366) for the operating budget. This article does not include appropriations voted in special or individual warrant articles addressed separately.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

ARTICLE 7: To see if the Town will vote to raise and appropriate the sum of *Two Hundred Thousand Dollars* (\$200,000) to be placed in the Replacement of Vehicles Operated by the Fire Department Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 1986, Revised in 1998 and 2020; added \$200,000 last year. As of January 20, 2022, this fund had a balance of \$314,391.85

ARTICLE 8: Collective Bargaining Agreement: Shall the Town of Newington vote to approve the cost items included in the collective bargaining agreement reached between the Town of Newington and the Professional Firefighters of Newington, IAFF Local 4104, which calls for the following increases in salaries and benefits at the current staffing level:

<u>Year</u>	<u>Estimated Costs</u>
2022	\$181,872.
2023	\$51,749.
2024	\$54,062.
2025	\$56,628.
2026	\$58,991.

And further to raise and appropriate the sum of *One Hundred Eighty-One Thousand, Eight Hundred Seventy-Two Dollars* (\$181,872.) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at the current staffing levels.

Recommended by the Board of Selectmen (3-0)
Recommended by the Board of Fire Engineers (3-0)
Recommended by the Budget Committee (8-0)

ARTICLE 9: To see if the town will vote to raise and appropriate the sum of *One Hundred Thousand Dollars* (\$100,000) to be added to the Major Road Work Capital Reserve Fund previously established.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)
Est. in 2001; added \$132,000 last year. As of January 20, 2022, this fund had a balance of \$368,812.21

ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of *Fifty Thousand Dollars* (\$50,000) to be placed in the Replacement of the Town Ambulance and any Major Medical Equipment Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 1998; added \$50,000 last year. As of January 20, 2022, this fund had a balance of \$236,654.85

ARTICLE 11: To see if the town will vote to raise and appropriate the sum of *Twenty Thousand dollars* (\$20,000) to be placed in the Library Building Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2011. As of January 20, 2022, this fund had a balance of \$12,159.82

ARTICLE 12: To see if the Town will vote to raise and appropriate the sum of *Fifteen Thousand Dollars* (\$15,000) to be added to the Replacement of Vehicles Operated by the Highway Department Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2006; As of January 20, 2022, this fund had a balance of \$84.31

ARTICLE 13: By Petition. Shall the Town of Newington vote to raise and appropriate the sum of *Twenty- Five Thousand Dollars* (\$25,000) for the purpose of purchasing additional equipment for the playground behind the Old Town Hall with the Board of Selectmen as agents to expend.

THE SELECTMEN DO NOT RECOMMEND THIS ARTICLE (3-0)

THE BUDGET COMMITTEE DOES NOT RECOMMEND THIS ARTICLE (8-0)

ARTICLE 14: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be added to the Town Recreational Facilities and Equipment Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2005. As of January 20, 2022 this fund had a balance of: \$36,771.20.

ARTICLE 15: To see if the town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the Police Computer Equipment Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2021; added \$10,000 last year. As of January 20, 2022, this fund had a balance of \$10,000

FUND CAP: \$35,000

ARTICLE 16: To see if the Town will vote to establish a capital reserve fund known as the Historical Preservation Capital Reserve Fund for the purpose of preserving the town's historical documents and ephemera and making them more accessible to the public and further to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) with the Board of Selectmen as agents to expend from this fund.

THIS ARTICLE IS NOT RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS NOT RECOMMENDED BY THE BUDGET COMMITTEE (5-3)

ARTICLE 17: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) for the purpose of hiring a seasonal Recreation Director.

THE SELECTMEN DO NOT RECOMMEND THIS ARTICLE (3-0)

THE BUDGET COMMITTEE DOES ~~NOT~~ RECOMMEND THIS ARTICLE (8-0)

ARTICLE 18: To see if the Town will vote to raise and appropriate the sum of *Five Thousand Dollars* (\$5,000) to be placed in the Police Department Radio/Electronics Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 1998; added \$5,000 last year. As of January 20, 2022, this fund had a balance of \$15,049.24

FUND CAP: \$25,000

ARTICLE 19: To see if the Town will vote to raise and appropriate the sum of *Five Thousand Dollars* (\$5,000) to be placed in the Replacement of Major Fire Department Equipment Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

Est. in 2021; added \$5,000 last year. As of January 20, 2022, this fund had a balance of \$5,000.

FUND CAP: \$25,000

ARTICLE 20: To see if the town will vote to establish a capital reserve fund known as the Body Worn Cameras and Cruiser Mounted Audio and Video Equipment Capital Reserve Fund and further to raise and appropriate the sum of *Two Thousand, Five Hundred Dollars* (\$2,500) to be placed in said fund with the Board of Selectmen as agents to expend.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-0)

ARTICLE 21: To see if the Town will vote to establish a revolving fund pursuant to RSA 31:95-h, for the purpose to assign funds collected from police special details. All revenues received from police special details will be deposited into the fund, and the money in the fund shall be allowed to accumulate from year to year and shall not be considered part of the town's general fund unreserved fund balance. The town treasurer shall have custody of all monies in the fund and shall pay out the same only upon order of the governing body and no further approval is required by the legislative body to expend. Such funds may be expended only for the purpose for which the fund was created, which shall include private detail wages, benefits, and vehicle expenses.

THIS ARTICLE IS NOT RECOMMENDED BY THE SELECTMEN (2-1)

ARTICLE 22: To see if the Town will vote to establish a trust fund to be known as the Cemetery Maintenance Expendable Trust Fund pursuant to RSA 31:19-a, to be funded by the Town's 1977 Cemetery General Care Trust Fund, and allowing all proceeds from the sale of cemetery lots pursuant to RSA 289:2-a, along with any interest gained thereon, to be deposited in this Expendable Trust Fund for the maintenance of cemeteries; and, further to name the Cemetery Trustees and the Board of Selectmen as agents to expend from said fund. No amount to be raised by taxation.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

ARTICLE 23: To authorize the Explosive Detection K9 Trust Fund to continue indefinitely, until rescinded, and further to name the Board of Selectmen and Police Chief as Agents to Expend.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

ARTICLE 24: To see if the Town will vote to authorize the Board of Selectmen to adopt such RSA 31:19 trusts, as were authorized by Article 17 of the 1994 Town Meeting, for a period of time that is "indefinitely" and shall continue "until rescinded".

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

ARTICLE 25: To hear the report of the Moderator on the election of officers.

Given under our hands and seal this 16th day of February 2022.

We certify and attest that on or before the 21st day of February 2022, we posted a true and attested copy of the within Warrant at the place of the Meeting, and like copies at the South Newington Bulletin Board and the Meeting House and delivered the original to the Town Clerk.

The Town of Newington Board of Selectmen


Timothy "Ted" Connors, Chair


Michael Marconi, Selectman


Robert Blonigen, Selectman

A True Copy of Warrant: Attest


Timothy "Ted" Connors, Chair


Michael Marconi, Selectman


Robert Blonigen, Selectman



Proposed Budget
Newington

For the period beginning January 1, 2022 and ending December 31, 2022
Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 2-18-22

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
John Lamson	Chair	<i>[Handwritten Signature]</i>
Timothy H. Goulet	Member	<i>[Handwritten Signature]</i>
Jennifer Kent Wain	Member	<i>[Handwritten Signature]</i>
Richard Stern	Member	<i>[Handwritten Signature]</i>
ALAN C WILSON	Member	<i>[Handwritten Signature]</i>
Emily Savirelli	Member	<i>[Handwritten Signature]</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire
Department of
Revenue Administration

2022
MS-737

Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
General Government								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	06	\$333,612	\$322,646	\$323,666	\$0	\$323,666	\$0
4140-4149	Election, Registration, and Vital Statistics	06	\$9,230	\$7,849	\$19,664	\$0	\$19,664	\$0
4150-4151	Financial Administration	06	\$187,174	\$231,506	\$248,633	\$0	\$248,633	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0	\$0	\$0
4153	Legal Expense	06	\$93,062	\$95,005	\$80,000	\$0	\$80,000	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning	06	\$134,530	\$171,865	\$171,865	\$0	\$171,865	\$0
4194	General Government Buildings	06	\$220,179	\$235,973	\$151,946	\$0	\$151,946	\$0
4195	Cemeteries	06	\$19,328	\$20,133	\$20,333	\$0	\$20,333	\$0
4196	Insurance	06	\$237,248	\$282,551	\$286,158	\$0	\$286,158	\$0
4197	Advertising and Regional Association	06	\$43,581	\$44,331	\$39,610	\$0	\$39,610	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
	General Government Subtotal		\$1,277,944	\$1,411,859	\$1,341,875	\$0	\$1,341,875	\$0
Public Safety								
4210-4214	Police	06	\$1,747,897	\$1,828,990	\$1,912,389	\$0	\$1,912,389	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0	\$0	\$0
4220-4229	Fire	06	\$1,869,002	\$1,869,135	\$1,884,791	\$0	\$1,884,791	\$0
4240-4249	Building Inspection	06	\$134,016	\$137,056	\$154,676	\$0	\$154,676	\$0
4290-4298	Emergency Management	06	\$14,792	\$19,074	\$19,893	\$0	\$19,893	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
	Public Safety Subtotal		\$3,765,707	\$3,854,255	\$3,971,749	\$0	\$3,971,749	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Airport/Aviation Center Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
Highways and Streets								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	06	\$532,955	\$554,413	\$554,098	\$0	\$554,098	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	06	\$13,199	\$16,500	\$14,060	\$0	\$14,060	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
			\$546,154	\$570,913	\$568,158	\$0	\$568,158	\$0
Highways and Streets Subtotal								
Sanitation								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	06	\$76,446	\$92,346	\$86,076	\$0	\$86,076	\$0
4324	Solid Waste Disposal	06	\$94,704	\$93,436	\$93,368	\$0	\$93,368	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal	06	\$0	\$0	\$1,292,491	\$0	\$1,292,491	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0	\$0	\$0
			\$171,150	\$185,782	\$1,471,935	\$0	\$1,471,935	\$0
Sanitation Subtotal								
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
			\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal								
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
			\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal								



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
Health								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control	06	\$30,725	\$32,250	\$30,725	\$0	\$30,725	\$0
4415-4419	Health Agencies, Hospitals, and Other	06	\$0	\$1	\$1	\$0	\$1	\$0
	Health Subtotal		\$30,725	\$32,251	\$30,726	\$0	\$30,726	\$0
Welfare								
4441-4442	Administration and Direct Assistance	06	\$0	\$10,000	\$1,000	\$0	\$1,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$0	\$10,000	\$1,000	\$0	\$1,000	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	06	\$119,316	\$118,151	\$114,493	\$0	\$114,493	\$0
4550-4559	Library	06	\$218,222	\$255,393	\$260,148	\$0	\$260,148	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0	\$0	\$0
4589	Other Culture and Recreation	06	\$3,183	\$4,800	\$17,336	\$1,232	\$18,568	\$0
	Culture and Recreation Subtotal		\$340,721	\$376,344	\$391,977	\$1,232	\$393,209	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	06	\$1,871	\$8,518	\$8,842	\$0	\$8,842	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development	06	\$9,746	\$14,644	\$14,610	\$0	\$14,610	\$0
	Conservation and Development Subtotal		\$11,617	\$23,162	\$23,452	\$0	\$23,452	\$0



Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2021	Appropriations for period ending 12/31/2021	Selectmen's Appropriations for period ending 12/31/2022 (Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	06	\$58,795	\$103,634	\$22,588	\$0	\$22,588	\$0
4721	Long Term Bonds and Notes - Interest	06	\$7,710	\$7,710	\$5,084	\$0	\$5,084	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
	Debt Service Subtotal		\$66,505	\$111,344	\$27,672	\$0	\$27,672	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	06	\$65,442	\$268,844	\$77,590	\$0	\$77,590	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
	Capital Outlay Subtotal		\$65,442	\$268,844	\$77,590	\$0	\$77,590	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$1,887,045	\$1,318,428	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
	Operating Transfers Out Subtotal		\$1,887,045	\$1,318,428	\$0	\$0	\$0	\$0
	Total Operating Budget Appropriations				\$7,906,134	\$1,232	\$7,907,366	\$0



Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for 12/31/2022 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for 12/31/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for 12/31/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for 12/31/2022 (Recommended) (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4520-4529	Parks and Recreation	13	\$0	\$25,000	\$0	\$25,000
			<i>Purpose: Approp funds to purchase playground equip.</i>			
4915	To Capital Reserve Fund	07	\$200,000	\$0	\$200,000	\$0
			<i>Purpose: Raise funds for Replacement of Fire Vehicles</i>			
4915	To Capital Reserve Fund	09	\$100,000	\$0	\$100,000	\$0
			<i>Purpose: Appropriate funds to Major Road Work CRF</i>			
4915	To Capital Reserve Fund	10	\$50,000	\$0	\$50,000	\$0
			<i>Purpose: Approp to Ambulance /Major Med Equip CRF</i>			
4915	To Capital Reserve Fund	11	\$20,000	\$0	\$20,000	\$0
			<i>Purpose: Appropriate funds to Library Building CRF</i>			
4915	To Capital Reserve Fund	12	\$15,000	\$0	\$15,000	\$0
			<i>Purpose: Appropriate funds to Highway Vehicles CRF</i>			
4915	To Capital Reserve Fund	14	\$10,000	\$0	\$10,000	\$0
			<i>Purpose: Appropriate funds for Recreational Facilities CRF</i>			
4915	To Capital Reserve Fund	15	\$10,000	\$0	\$10,000	\$0
			<i>Purpose: Appropriate funds to Police Computer Equipment CRF</i>			
4915	To Capital Reserve Fund	16	\$0	\$10,000	\$0	\$10,000
			<i>Purpose: Est. Hist. Preservation CRF and approp. funds</i>			
4915	To Capital Reserve Fund	18	\$5,000	\$0	\$5,000	\$0
			<i>Purpose: Appropriate funds to Police Radio/Electronics CRF</i>			
4915	To Capital Reserve Fund	19	\$5,000	\$0	\$5,000	\$0
			<i>Purpose: Appropriate funds to Major Fire Dept Equip CRF</i>			
4915	To Capital Reserve Fund	20	\$2,500	\$0	\$2,500	\$0
			<i>Purpose: Est. Body Worn Cameras & Cruiser Mounted AudioVid</i>			
Total Proposed Special Articles			\$417,500	\$35,000	\$417,500	\$35,000



Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2022 (Recommended) (Not Recommended)
4220-4229	Fire	08	\$181,872	\$0	\$181,872	\$0
			<i>Purpose: Collective Bargaining Agreement Firefighters</i>			
4520-4529	Parks and Recreation	17	\$0	\$10,000	\$10,000	\$0
			<i>Purpose: Appropriate funds to hire a Seasonal Rec. Director</i>			
Total Proposed Individual Articles			\$181,872	\$10,000	\$191,872	\$0



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2021	Selectmen's Estimated Revenues for period ending 12/31/2022	Budget Committee's Estimated Revenues for period ending 12/31/2022
Taxes					
3120	Land Use Change Tax - General Fund	06	\$0	\$10	\$10
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	06	\$0	\$20	\$20
3186	Payment in Lieu of Taxes	06	\$18,375	\$19,552	\$19,552
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	06	\$9,253	\$11,500	\$11,500
9991	Inventory Penalties		\$0	\$0	\$0
	Taxes Subtotal		\$27,628	\$31,082	\$31,082
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	06	\$1,470	\$1,010	\$1,010
3220	Motor Vehicle Permit Fees	06	\$399,973	\$350,000	\$350,000
3230	Building Permits	06	\$68,956	\$217,954	\$217,954
3290	Other Licenses, Permits, and Fees	06	\$6,907	\$1,925	\$1,925
3311-3319	From Federal Government	06	\$0	\$30	\$30
	Licenses, Permits, and Fees Subtotal		\$477,306	\$570,919	\$570,919
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	06	\$59,249	\$40,000	\$40,000
3353	Highway Block Grant	06	\$37,367	\$38,250	\$38,250
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$44,891	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
	State Sources Subtotal		\$141,507	\$78,250	\$78,250



Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2021	Selectmen's Estimated Revenues for period ending 12/31/2022	Budget Committee's Estimated Revenues for period ending 12/31/2022
Charges for Services					
3401-3406	Income from Departments	06	\$737,343	\$1,649,581	\$1,649,581
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$737,343	\$1,649,581	\$1,649,581
Miscellaneous Revenues					
3501	Sale of Municipal Property	06	\$0	\$10	\$10
3502	Interest on Investments	06	\$2,186	\$3,000	\$3,000
3503-3509	Other	06	\$224,538	\$152,990	\$152,990
Miscellaneous Revenues Subtotal			\$226,724	\$156,000	\$156,000
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds	06	\$0	\$23,750	\$23,750
3917	From Conservation Funds		\$0	\$0	\$0
Interfund Operating Transfers In Subtotal			\$0	\$23,750	\$23,750
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$0	\$0	\$0
Total Estimated Revenues and Credits			\$1,610,508	\$2,509,582	\$2,509,582



Budget Summary

Item	Selectmen's Period ending 12/31/2022 (Recommended)	Budget Committee's Period ending 12/31/2022 (Recommended)
Operating Budget Appropriations	\$7,906,134	\$7,907,366
Special Warrant Articles	\$417,500	\$417,500
Individual Warrant Articles	\$181,872	\$191,872
Total Appropriations	\$8,505,506	\$8,516,738
Less Amount of Estimated Revenues & Credits	\$2,509,582	\$2,509,582
Estimated Amount of Taxes to be Raised	\$5,995,924	\$6,007,156



Supplemental Schedule

1. Total Recommended by Budget Committee	\$8,516,738
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$22,588
3. Interest: Long-Term Bonds & Notes	\$5,084
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$27,672
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$8,489,066
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$848,907
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$181,872
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting:	
(Line 1 + Line 8 + Line 11 + Line 12)	
	\$9,365,645

**STATE OF NEW HAMPSHIRE
TOWN OF NEWINGTON
2021 TOWN WARRANT AND
2021 TOWN MEETING MINUTES**

Tuesday, March 09, 2021
Polls Open at 11:00 AM to 7:00 PM
To Act on Articles 1-8

Saturday, March 13, 2021
10:30 AM - Resuming with Business
Portion to Act on articles 9 – 26

The business portion of this Town Meeting was conducted at the Newington Town Hall in accordance with Covid-19 restrictions, as well as at the Newington Fire Station to accommodate all townspeople attending. A Zoom meeting virtually connected both locations as well as those participating from their homes.

Moderator Jack O'Reilly opened the business portion of the Newington Town Meeting at 10:30 AM on Saturday, March 13, 2021. He introduced the Board of Selectmen, Ted Connors, Ken Latchaw and Mike Marconi, as well as others present: Martha Roy, Town Administrator, Cindy Saklad, Finance Director, Eric Weinrieb, President of Altus Engineering, Eric A. Maher, Town Attorney, and John Lamson, Chairman of the Budget Committee. Moderator O'Reilly then read the moderator's rules and spoke on the precautions in place concerning the Coronavirus. He then asked all servicemen and veterans to stand and be recognized and all present applauded to acknowledge their service and sacrifices for the country. The veterans then led all in the Pledge of Allegiance.

Selectman Chairman Ted Connors spoke briefly on the possibly of a "Donor Town" tax to be resurrected by the State of NH Education Funding Committee. Ted thanked the Town's representative to the committee, Paul Deschaine, for all his hard work on the issue.

Selectmen Connors also congratulated new Selectman Bob Blonigen and thanked out-going Selectman Ken Latchaw for his hard work during his years as Selectman and presented him with a plaque and Ken's wife, Katherine, with flowers.

ARTICLE 1: To select by non-partisan ballot: One (1) Selectman for 3 years; One (1) Police Commissioner for 3 years; One (1) Fire Engineer for 3 years; Two (2) Planning Board members for 3 years; One (1) Sewer Commissioner for 3 years; Two (2) Library Trustees for 3 years; One (1) Cemetery Trustee for 3 years; One (1) Trustee of the Trust Funds for 3 years; One (1) Supervisor of the Checklist for 5 years; One (1) Supervisor of the Checklist for 1 year; One Town Clerk/Tax Collector for 3 years; Three (3) Budget Committee members for 3 years; One (1) School Moderator for 3 years; One (1) School Treasurer for 3 years; One (1) School Board member for 3 years; One (1) School Clerk for 3 years.

ARTICLE 2: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board as follows:

Zoning Amendment #1:

Board as follows: To provide the following references in Item XII - Floodplain Management: In Zone **AE** refer to the elevation data provided in the community's Flood Insurance Study and accompanying **Flood Insurance Rate Map (FIRM)**.

Explanatory Note: This amendment corrects a missing reference and adds the meaning of FIRM.

YES – 254 NO - 76

ARTICLE 3: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board as follows:

Zoning Amendment #2:

Are you in favor of the adoption of Zoning Amendment #2 as proposed by the Newington Planning Board as follows: Add a new Section to Article III, Section 9. b. as follows: **In the event that any land under the control of the Pease Development Authority (PDA) within the Town of Newington is transferred or sold to any entity other than the PDA, NO further development of any property may occur until such time as the Town of Newington adopts Ordinances and Regulations that address future development of land in Newington that was formerly under PDA Control.**

Explanatory Note: This amendment provides a mechanism for the Town to adopt ordinances and regulations as our current ordinances and regulations do not apply to property at Pease.

YES – 285 NO – 54

ARTICLE 4: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board as follows:

Zoning Amendment #3:

Are you in favor of the adoption of Zoning Amendment #3 as proposed by the Newington Planning Board as follows: Add a new Section to Article VII – Dimensional Requirements, by adding a new Section 2 as follows: **SECTION 2 – Maximum Length of Residential Roads:** Dead end streets located in Residential Zoning Districts shall not exceed 1,500’ in length measured along the centerline of the road commencing at the edge of pavement of the existing road to the farthest point of the cul de sac.

Explanatory Note: The language in this amendment is the exact language currently in the Newington Subdivision Regulations, however, it was recommended that it be moved to the Zoning Ordinance with other Dimensional Requirements.

YES – 244 NO - 84

ARTICLE 5: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board as follows:

Zoning Amendment #4:

Are you in favor of the adoption of Zoning Amendment #4 as proposed by the Newington Planning Board as follows: Article III – Zoning Districts, Section 2.A. Description and Purpose: The *Office District* is a zone in which the principal use of the land is office buildings, research & development facilities, and light manufacturing. **The Office District, like the other commercial / non-residential zoning districts in Newington, was strategically located between other commercial zoning districts which allow for very intense industrial and commercial uses. The portion of this district on the Easterly side of the Spaulding Turnpike provides for a large geographical separation from the Residential District to provide an adequate buffer from the noise, light, traffic and noxious fumes associated with commercial and industrial operations. The separation of residential and non-residential uses has been supported by the Master Plan for decades through many revisions.** It is also the intent of the ordinance to encourage the provision of safe and convenient pedestrian access between the district's office buildings and nearby restaurants.

Explanatory Note: The language in this amendment better explains the purpose and intent of the Office Zoning District and why there are specific uses allowed in the zone that are designed to complement other similar uses.

YES – 257 NO – 74

ARTICLE 6: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board as follows:

Zoning Amendment #5:

Are you in favor of the adoption of Zoning Amendment #5 as proposed by the Newington Planning Board as follows: Article III – Zoning Districts, Section 3, A – Commercial District: Description and Purpose: The *Commercial District* is a mixed-use zone in which the principal use of the land is retail sales, office buildings, research & development facilities, and light manufacturing. **The Commercial District, like the other commercial / non-residential zoning districts in Newington, was strategically located between the Spaulding Turnpike and the Office District providing for a large geographical separation from the Residential District to provide an adequate buffer from the noise, light, traffic and noxious fumes associated with commercial and industrial operations within and adjacent to this district. The separation of residential and non-residential uses has been supported by the Master Plan for decades through many revisions.** The rationale for permitting non-retail uses in this predominately retail area is to reduce the district's traffic congestion and safety problems by encouraging land uses which generate lower traffic volumes.

Explanatory Note: The language in this amendment better explains the purpose and intent of the Commercial Zoning District and why there are specific uses allowed in the zone that are designed to complement other similar uses.

YES – 259 NO - 70

ARTICLE 7: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board as follows:

Zoning Amendment #6:

Are you in favor of the adoption of Zoning Amendment #6 as proposed by the Newington Planning Board as follows: Article III – Zoning Districts, Section 5.A – Description and Purpose: The "I" District is established as a zone in which the principal use of the land is for industry and associated uses. **The Industrial District, like the other commercial / non-residential zoning districts in Newington, was strategically located between other commercial and waterfront industrial zoning districts which allow very intense industrial and commercial uses and provides for a large geographical separation from the Residential District (excepting Patterson Lane which predated zoning in Newington) to provide an adequate buffer from the noise, light, traffic and noxious fumes associated with commercial and industrial operations. The separation of residential and non-residential uses has been supported by the Master Plan for decades through many revisions.** Certain open areas favorably situated with respect to transportation and containing other factors conducive to industrial development are also included. This is for the purpose of reserving suitable land for the expansion of existing industry and location of new industry.

Explanatory Note: The language in this amendment better explains why the Industrial Zoning District is located where it is and why the District needs separation from dissimilar uses in other Zoning Districts.

YES – 256 NO – 69

ARTICLE 8: To see if the Town will amend the Zoning Ordinance, as proposed by the Planning Board as follows:

Zoning Amendment #7:

Are you in favor of the adoption of Zoning Amendment #7 as proposed by the Newington Planning Board as follows: Article XVIII – Workforce Housing Overlay District, Section 3 - The Workforce Housing Overlay Zoning District shall apply to the following lots in the Office Zoning District **on the West side of the Spaulding Turnpike:** Tax map lot 12-15, 12-16, and 12-13. **This area is adjacent to existing rural residential neighborhoods and has existing public water, sewer,**

and natural gas as well as access for emergency services. While Newington recognizes the need to support housing affordable for a workforce, such growth must be proportional to the town's small number of residents to not undermine the fundamental principles of sound growth adopted and followed in the town's Master Plans since the 1960's. All uses permitted in the underlying zoning district shall continue to be allowed uses.

Explanatory Note: The language in this amendment only seeks to better explain why the Workforce Housing Overlay District was located on the West side of the Spaulding turnpike in close proximity to residential area of Town, and to clarify why the Overlay Zone was necessary.

YES – 237 NO - 88

ARTICLE 9: To see if the Town will vote to raise and appropriate the Budget Committee recommended sum of *Seven Million Nine Hundred Eighty-Eight Thousand Eight Hundred Thirty-Eight Dollars* (\$7,988,838) for the operating budget. This article does not include appropriations voted in special or individual warrant articles addressed separately.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

No discussion. ARTICLE PASSES.

ARTICLE 10: To see if the Town will vote to raise and appropriate the sum of *Six Hundred Twenty Thousand Two Hundred Eight Dollars* (\$620,208). for the purpose of designing and constructing a safety lane along Nimble Hill Road from Shattuck Way to Arboretum Drive and to authorize the Selectmen to accept *Four Hundred Ninety-Six Thousand One Hundred Sixty-Six Dollars* (\$496,166). to be reimbursed to the Town from Federal funds administered through the NHDOT Transportation Alternatives Program (TAP); the balance of the appropriation is *One Hundred Twenty-Four Thousand Forty-Two Dollars* (\$124,042). (20% match). This shall come from unassigned fund balance. No amount to be raised by taxation. This special warrant article will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the project is completed or by December 31, 2024, whichever is sooner.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (8-1)

Newington resident, Ann Hebert, submitted a written request for a paper vote on this article, signed by five Newington registered voters. Many residents spoke in favor of this article, but many also spoke against it. Discussion took place in both meeting locations – town hall and fire station – for over an hour. Moderator O’Reilly called for the polls to be open at 12:16 pm, to be held open for an hour until 1:16 pm, while business on the remainder of the town warrant continued after a brief break allowing all present to vote.

Business on the warrant resumed at 12:35 pm until the polls were closed at 1:16 pm. After a count of the paper ballots, the total tally was read by the moderator.

YES – 72 NO – 82 ARTICLE FAILS.

ARTICLE 11: To see if the Town will vote to raise and appropriate the sum of *Two Hundred Thousand Dollars* (\$200,000) to be placed in the Replacement of Vehicles Operated by the Fire Department Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

Est. in 1986, Revised in 1998 and 2020; added \$100,000 last year. As of December 31, 2020, this fund had a balance of \$281,647.06

Little discussion. ARTICLE PASSES.

ARTICLE 12: To see if the town will vote to authorize the Selectmen to enter into a ten year lease/purchase agreement of a new Fire Engine to replace Engine 5 in the amount of *Six Hundred Seventy Thousand Dollars* (\$670,000), This will be financed over ten years in estimated equal payments of *Seventy Eight Thousand Two Hundred Eight Dollars and Eight Cents* (\$78,208.08) starting in 2022. This lease agreement contains an escape clause. (Majority vote required)
If Article 11 passes, Article 12 will be withdrawn.

THIS ARTICLE IS NOT RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS NOT RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

Due to the fact that Article 11 was passed, Article 12 is withdrawn without a vote.

ARTICLE 13: To see if the town will vote to raise and appropriate the sum of *One Hundred Thirty-Two Thousand Dollars* (\$132,000) to be added to the Major Road Work Capital Reserve Fund previously established. These funds to come from Eversource Seacoast Reliability Project rental of laydown area totaling \$132,000. (Majority vote required)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

(2021 Eversource Laydown Area rental income)

Est. in 2001; added \$132,000 last year. As of December 31, 2020, this fund had a balance of \$407,620.12 (prior to Woodbury Ave payment to State of NH \$284,681)

Some discussion. ARTICLE PASSES.

ARTICLE 14: To see if the town will vote to raise and appropriate the sum of *Fifty-Five Thousand Dollars* (\$55,000) to be added to the Major Road Work Capital Reserve Fund previously established. These funds to come from the Eversource Reliability Project rental of laydown area totaling \$55,000. This sum to come from unassigned fund balance. No amount to be raised from taxation. (Majority Vote Required).

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS NOT RECOMMENDED BY THE BUDGET COMMITTEE (6-3)
(2020 Eversource Laydown Area rental income)
Est. in 2001; added \$132,000 last year. As of December 31, 2020, this fund had a balance of \$407,620.12
(prior to Woodbury Ave payment to State of NH \$284,681)

No discussion. **ARTICLE FAILS.**

ARTICLE 15: To see if the Town will vote to raise and appropriate the sum of *Fifty Thousand Dollars* (\$50,000) for the purpose of purchasing and outfitting a new ½ ton pickup truck style vehicle to replace Car 2 for the Fire Department. (Majority Vote Required).

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

Some discussion. **ARTICLE PASSES.**

ARTICLE 16: To see if the Town will vote to raise and appropriate the sum of *Fifty Thousand Dollars* (\$50,000) to be placed in the Replacement of the Town Ambulance and any Major Medical Equipment Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)
Est. in 1998; added \$50,000 last year. As of December 31, 2020, this fund had a balance of \$204,045.54

No discussion. **ARTICLE PASSES.**

ARTICLE 17: To see if the Town will vote to raise and appropriate the sum of *Twenty-Five Thousand Dollars* (\$25,000) to be added to the Major Repairs of Vehicles Operated by the Fire Department Capital Reserve Fund. (Majority Vote Required).

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)
Est. in 2020; added \$25,000 last year. As of December 31, 2020, this fund had a balance of \$25,000

No discussion. **ARTICLE PASSES.**

ARTICLE 18: To see if the Town will vote to raise and appropriate the sum of *Twenty-Five Thousand Dollars* (\$25,000) to be placed in the Town Wide Revaluation Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)
Est. in 1999; Added \$25,000 last year. As of December 31, 2020, this fund had a balance of \$25,571.38

No discussion. **ARTICLE PASSES.**

ARTICLE 19: To see if the Town will vote to raise and appropriate the sum of *Twenty-Five Thousand Dollars* (\$25,000) to be added to the Replacement of Vehicles Operated by the Highway Department Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (7-2)

Est. in 2006; As of December 31, 2020, this fund had a balance of \$69,351.31

No discussion.

ARTICLE PASSES.

ARTICLE 20: To see if the Town will vote to raise and appropriate the sum of *Fifteen Thousand Dollars* (\$15,000) for the Board of Fire Engineers to purchase appropriate gym equipment to replace and expand existing used equipment. (Majority Vote Required).

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

No discussion.

ARTICLE PASSES.

ARTICLE 21: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the Fire Department Communications Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

Est. in 2015; added \$10,000 last year. As of December 31, 2020, this fund had a balance of \$24,669.08

No discussion.

ARTICLE PASSES.

ARTICLE 22: To see if the town will vote to establish a Police Computer Equipment Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing in house servers, computers, laptops, communications and monitors and to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in this fund. Further to name the Board of Selectmen as agents to expend from said fund. (Majority Vote Required)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

No discussion.

ARTICLE PASSES.

ARTICLE 23: To see if the Town will vote to raise and appropriate the sum of *Ten Thousand Dollars* (\$10,000) to be placed in the Town Generators Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)
THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)
Est. in 2016; added \$10,000 last year. As of December 31, 2020, this fund had a balance of \$50,994.99

No discussion.

ARTICLE PASSES.

ARTICLE 24: To see if the Town will vote to raise and appropriate the sum of *Five Thousand Dollars* (\$5,000) to be placed in the Police Department Radio/Electronics Capital Reserve Fund.

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

Est. in 1998; added \$5,000 last year. As of December 31, 2020, this fund had a balance of \$10,037.98

No discussion.

ARTICLE PASSES.

ARTICLE 25: To see if the Town will vote to establish a Replacement of Major Fire Department Equipment Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of replacing broken and/or outdated equipment and to raise and appropriate the sum of *Five Thousand* (\$5,000) to be placed into this fund. Further to name the Board of Selectmen as agents to expend from said fund. (Majority vote required.)

THIS ARTICLE IS RECOMMENDED BY THE SELECTMEN (3-0)

THIS ARTICLE IS RECOMMENDED BY THE BUDGET COMMITTEE (9-0)

No discussion.

ARTICLE PASSES.

ARTICLE 26: To hear the report of the Moderator on the election of officers:

Board of Selectmen – 3 Years

Robert P. Blonigen 178
Kenneth Latchaw 172

Police Commission – 3 Years

William Wright 276

Town Clerk/Tax Collector – 3Yrs

Laura C. Coleman 327

Sewer Commission – 3 Years

Rick Stern 272

Board of Fire Engineers – 3 Years

James Fabrizio 289

Budget Committee – 3 for 3 Years

Rick Stern 220
Christian J. Wayss 243
John Lamson 258

Library Trustees – 2 for 3 Years

Jack O'Reilly 276
Meghann Wayss 248

Trustee of Trust Funds – 3 Years

Gina Gilmore 274

Planning Board – 2 for 3 Years

Denis J. Hebert 257
Peter J. Welch 245

Cemetery Trustee – 3 Years

Alan C. Wilson 282

Supervisor of the Checklist - 5 Years

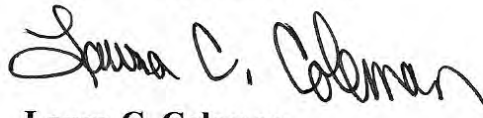
Gail Welch 284

Supervisor of the Checklist - 1 Year

Sue Philbrick (Write-In) 13

After reading the results of the election, Moderator O'Reilly instructed all elected officials to come the podium to be sworn into office. He thanked Larry and Mary Wahl of Wahl to Wahl Sound, who provided and operated the sound systems and Chase Coleman who monitored the Zoom meeting. The town meeting was adjourned at 2:10 PM.

Respectfully submitted,



Laura C. Coleman
Town Clerk / Tax Collector
Town of Newington
March 13, 2021

TOWN OF NEWINGTON, NEW HAMPSHIRE
Financial Statements
December 31, 2020
and
Independent Auditor's Report

**TOWN OF NEWINGTON, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2020**

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September 29, 2021

To the Board of Selectmen
Town of Newington, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire for the year ended December 31, 2020, we considered the Town's internal control structure to determine audit procedures for the purpose of expressing our opinions on the basic financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of matters that are an opportunity for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding these matters.

We have already discussed the comments and suggestions with various Town personnel, and we will be pleased to discuss them in further detail at your convenience, to perform additional study of this matter, or to assist you in implementing the recommendations.

The purpose of this letter is to provide constructive and meaningful recommendations to you.

Sincerely,

Vachon Clukay & Company PC

Vachon Clukay & Company PC

TAX LIEN REDEMPTION NOTIFICATION

Observation

During our audit procedures over the tax lien process, we noted that the tax collector did not register tax lien redemptions with the register of deeds within the 30-day period required by RSA 80:70. The redemption was made in full on August 3, 2020 and was not registered as of April 21, 2021, the date our procedures were performed.

Implication

The Town is not in compliance with State law. Per RSA 80:70, when full redemption is made, the tax collector shall within 30 days after redemption notify the register of deeds of the act. Failure to notify the register of deeds in a timely manner could create future difficulties should property ownership be transferred.

Recommendation

We recommend that the tax collector review any tax lien redemptions and properly register those completed redemptions with the register of deeds on a monthly basis, in order to be in compliance with State law.

**TOWN OF NEWINGTON, NEW HAMPSHIRE
FINANCIAL STATEMENTS
December 31, 2020**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Newington, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Newington, New Hampshire, as of December 31, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the Town's proportionate share of the net OPEB liability, schedule of Town OPEB contributions, schedule of changes in the Town's total OPEB liability and related ratios, schedule of changes in the Town's proportionate share of the net pension liability, and schedule of Town pension contributions on pages i-vi and 39-46 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Vashon Clukay & Company PC

Manchester, New Hampshire
September 29, 2021

TOWN OF NEWINGTON, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ending December 31, 2020

Presented herewith please find the Management's Discussion & Analysis Report for the Town of Newington for the year ending December 31, 2020. The responsibility for accuracy of the data, the completeness and fairness of this documentation (including all disclosures) rests with management. To the best of our knowledge and belief, the data contained herein is accurate in material aspects. This report and its content have been designed to fairly present the Town's financial position, including the result of operations of all the funds of the Town. All the disclosures necessary to enable and to assist the reader in acquiring an accurate understanding of the Town's financial activities have been included.

The Town's management is responsible for establishing accounting and internal control structures designed to ensure that the physical, data, informational, intellectual and human resource assets of the Town are protected from loss, theft and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). Management also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town of Newington using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the Town of Newington's financial statements. The basic financial statements comprise three components:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The statement of net position presents information on all of the Town's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between them reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The statement of activities presents information showing how the Town's net position changed during the most recent fiscal year. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain the control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and to

demonstrate compliance with finance-related legal requirements. The Town maintains three fund types: governmental funds, business-type activities and fiduciary funds.

Governmental activities – represent most of the Town’s basic services

Business-type activities – accounts for the Town’s sewer operations and receives a majority of its revenue from user fees.

Fiduciary funds – accounts for the Town’s private purpose trust funds and custodial funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Town’s near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, our readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between the governmental activities statement of net position and statement of activities.

The Town maintains several individual government funds. Information is presented separately in the government fund balance sheet and the statement of revenues, expenditures and changes in fund balances for the General Fund and Permanent Funds which are considered major funds.

The Town adopts an annual appropriation budget for its governmental funds. A budgetary comparison has been provided for the General Fund to demonstrate compliance with this budget. Other governmental funds are aggregated as non-major funds.

The proprietary fund provides sewer services to customers and charges a user fee. It is presented on the accrual basis of accounting.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

Additional schedules can be found immediately following the notes to the financial statements. These include the combining statements for the non-major funds and a schedule of budget to actual comparisons.

Government-Wide Financial Analysis

Statement of Net Position

Net position of the Town of Newington as of December 31, 2020 and 2019 are as follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Capital and other assets:						
Capital assets	\$ 6,780,382	\$ 7,014,410	\$ 9,703,443	\$ 9,955,284	\$ 16,483,825	\$ 16,969,694
Other assets	6,368,678	5,309,215	2,456,191	2,165,983	8,824,869	7,475,198
Total assets	<u>13,149,060</u>	<u>12,323,625</u>	<u>12,159,634</u>	<u>12,121,267</u>	<u>25,308,694</u>	<u>24,444,892</u>
Total deferred outflows of resources	<u>1,553,585</u>	<u>632,263</u>	<u>-</u>	<u>-</u>	<u>1,553,585</u>	<u>632,263</u>
Long-term and other liabilities:						
Long-term liabilities	9,186,903	8,036,096	6,386,106	6,628,606	15,573,009	14,664,702
Other liabilities	479,056	371,059	106,790	93,118	585,846	464,177
Total liabilities	<u>9,665,959</u>	<u>8,407,155</u>	<u>6,492,896</u>	<u>6,721,724</u>	<u>16,158,855</u>	<u>15,128,879</u>
Total deferred outflows of resources	<u>411,221</u>	<u>303,253</u>	<u>-</u>	<u>-</u>	<u>411,221</u>	<u>303,253</u>
Net position:						
Net investment in capital assets	6,581,046	6,719,960	3,317,337	3,326,678	9,898,383	10,046,638
Restricted	785,089	763,121	-	-	785,089	763,121
Unrestricted (deficit)	<u>(2,740,670)</u>	<u>(3,237,601)</u>	<u>2,349,401</u>	<u>2,072,865</u>	<u>(391,269)</u>	<u>(1,164,736)</u>
Total net position	<u>\$ 4,625,465</u>	<u>\$ 4,245,480</u>	<u>\$ 5,666,738</u>	<u>\$ 5,399,543</u>	<u>\$ 10,292,203</u>	<u>\$ 9,645,023</u>

Statement of Activities

Change in net position for the years ending December 31, 2020 and 2019 are as follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Totals</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Program revenues:						
Charges for services	\$ 299,809	\$ 520,086	\$ 1,430,247	\$ 1,526,376	\$ 1,730,056	\$ 2,046,462
Operating grants and contributions	128,544	39,250	-	-	128,544	39,250
Capital grants and contributions	-	102,800	149,174	-	149,174	102,800
Total program revenues	<u>428,353</u>	<u>662,136</u>	<u>1,579,421</u>	<u>1,526,376</u>	<u>2,007,774</u>	<u>2,188,512</u>
General revenues:						
Property taxes	6,205,841	6,117,512	-	-	6,205,841	6,117,512
Licenses and permits	570,466	579,613	-	-	570,466	579,613
Intergovernmental revenue	46,046	45,298	-	-	46,046	45,298
Interest and investment earnings (loss)	56,054	111,325	7,807	18,217	63,861	129,542
Miscellaneous	248,521	208,031	20,297	484	268,818	208,515
Total general revenues	<u>7,126,928</u>	<u>7,061,779</u>	<u>28,104</u>	<u>18,701</u>	<u>7,155,032</u>	<u>7,080,480</u>
Total revenues	<u>7,555,281</u>	<u>7,723,915</u>	<u>1,607,525</u>	<u>1,545,077</u>	<u>9,162,806</u>	<u>9,268,992</u>

Program expenses:						
General government	1,407,401	1,538,484	-	-	1,407,401	1,538,484
Public safety	4,221,944	4,445,907	-	-	4,221,944	4,445,907
Highways and streets	818,394	739,978	-	-	818,394	739,978
Sanitation	237,408	220,025	1,340,330	1,301,938	1,577,738	1,521,963
Health and welfare	44,231	43,735	-	-	44,231	43,735
Culture and recreation	420,556	469,149	-	-	420,556	469,149
Conservation	5,350	9,945	-	-	5,350	9,945
Economic development	12,131	19,777	-	-	12,131	19,777
Interest and fiscal charges	9,081	10,878	-	-	9,081	10,878
Total expenses	<u>7,176,496</u>	<u>7,497,878</u>	<u>1,340,330</u>	<u>1,301,938</u>	<u>8,516,826</u>	<u>8,799,816</u>
Excess (deficiency) before contributions to permanent fund principal						
	378,785	226,037	267,195	243,139	645,980	469,176
Contributions to permanent fund principal						
	<u>1,200</u>	<u>5,411</u>	<u>-</u>	<u>-</u>	<u>1,200</u>	<u>5,411</u>
Change in net position						
	379,985	231,448	267,195	243,139	647,180	474,587
Net position - beginning of year						
	<u>4,245,480</u>	<u>4,014,032</u>	<u>5,399,543</u>	<u>5,156,404</u>	<u>9,645,023</u>	<u>9,170,436</u>
Net position - ending of year						
	<u>\$ 4,625,465</u>	<u>\$ 4,245,480</u>	<u>\$ 5,666,738</u>	<u>\$ 5,399,543</u>	<u>\$ 10,292,203</u>	<u>\$ 9,645,023</u>

Town of Newington Governmental Activities

As shown in the above statement the Town experienced an increase in financial position of \$379,985 on the full accrual basis of accounting. The Town's total revenue and contributions to permanent fund principal for the year ended December 31, 2020 of \$7,556,481 was greater than total expenses of \$7,176,496.

Business-type Activities

As shown in the above statement the Town experienced an increase in financial position of \$267,195 on the full accrual basis of accounting. The Town's total revenue for the year ended December 31, 2020 of \$1,607,525 was greater than total expenses of \$1,340,330. The charges for services for sewer operations covered 107% of operating expenses.

Town of Newington Fund Financial Statements

The General Fund shows a fund balance of \$5,111,534. This is an increase of \$890,063 from the previous year.

The Permanent Funds shows a fund balance of \$702,341. This is an increase of \$28,539 from the previous year.

General Fund Budgetary Highlights

The actual budgetary revenues and other financing sources were less than the budget for estimated revenues by \$38,030.

The actual budgetary expenditures and other financing uses were less than the final budgeted appropriations by \$861,078.

The Town realized a savings of \$217,748 or 14.3% in the general government budget, \$338,912 or 8.8% in the public safety budget, and \$242,321 or 33.5% in the highways and streets budget.

Capital Assets

The Town's investments in capital assets for its governmental activities amounted to \$6,780,382 (net of accumulated depreciation). In addition, the Town's investments in business-type activities amounted to \$9,703,443 (net of accumulated depreciation). The following provides additional detail:

	Governmental Activities		Business-type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Land	\$ 161,352	\$ 161,352	\$ 69,668	\$ 69,668	\$ 231,020	\$ 231,020
Easements	1,503,331	1,503,331			1,503,331	1,503,331
Construction in progress	127,000		139,303	74,189	266,303	74,189
Infrastructure	356,718	374,568	500,701	567,606	857,419	942,174
Land improvements	72,259	97,055			72,259	97,055
Buildings and improvements	3,490,342	3,671,985	8,732,594	9,092,915	12,222,936	12,764,900
Vehicles and equipment	1,069,380	1,206,119	261,177	150,906	1,330,557	1,357,025
	<u>\$ 6,780,382</u>	<u>\$ 7,014,410</u>	<u>\$ 9,703,443</u>	<u>\$ 9,955,284</u>	<u>\$ 16,483,825</u>	<u>\$ 16,969,694</u>

Additional information on the Town's capital assets can be found in Note 4 of the Notes to Basic Financial Statements.

Long-Term Obligations

During 2020, the Town experienced a decrease in the notes payable of both governmental activities and business-type activities due to scheduled debt service payments. The Town began drawdowns on a State of NH revolving loan for the upgrade of the Paul Brook Pump Station Force Main.

The net other postemployment benefits (OPEB) obligation at the end of 2020 was \$2,764,556, which is an increase of \$34,229 from the previous year. This represents the value provided to retirees through an implicit rate subsidy gained through lower insurance premiums than what a retiree might otherwise pay if they were on a different plan from other employees. The Town employs a *pay-as-you-go* basis to fund the plan and has not advance funded its obligation; therefore, the liability will continue to increase.

The Town's net pension liability of \$6,093,953 increased from the prior year by \$1,181,369. The Town's net pension liability represents the Town's proportionate share of the State of New Hampshire Retirement Systems unfunded pension liability. The Town's proportionate share is calculated based upon actual contributions into the plan during the relevant fiscal year to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS.

Additional information on the Town's long-term obligations can be found in Notes 5, 6 and 7 in the Notes to the Basic Financial Statements.

Economic Factors

1. The town is facing court challenges relative to the assessed values of the town's electric generation power plants (which are just over 1/3 of the town's tax base). While these challenges

do not represent a liability reported within the financial statements, this requires the Selectmen to set aside funds should new values not be in line with the town's assessments.

2. On March 13, 2020, President Trump declared a national emergency due to the outbreak of a coronavirus (COVID-19), pandemic. In response to the pandemic, the State of New Hampshire's Governor Sununu issued an order declaring a state of emergency on March 13th as well. It is anticipated that the impact of the pandemic will continue for some time. As a result, economic uncertainties have arisen which are having a financial impact on the Town. Many retail establishments and restaurants have been among the hardest hit with several closing.
3. The 2020 consulting analysis of the Fire Dept. recommended adding a second floor to the Nimble Hill Road side of the Fire Station. The Selectmen are reviewing costs associated with this and will be determining next steps with the Fire Engineers.

Contacting the Town of Newington's Financial Management

This financial report is to provide our citizens and creditors with a general overview of the Town's finances and to show a measure of accountability for the money it receives. If you have any questions about this report or need to get additional information, contact the Board of Selectmen or Martha Roy (Town Administrator) at 205 Nimble Hill Road, Newington, NH 03801-2797, Telephone number 603-436-7640.

LXIIIIBIT A
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Net Position
December 31, 2020

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 5,508,431	\$ 2,375,421	\$ 7,883,852
Investments	702,341		702,341
Taxes receivable, net	118,626		118,626
Accounts receivable, net	29,831	80,770	110,601
Prepaid expenses	9,449		9,449
Total Current Assets	<u>6,368,678</u>	<u>2,456,191</u>	<u>8,824,869</u>
Noncurrent Assets:			
Capital assets:			
Non-depreciable capital assets	1,791,683	208,971	2,000,654
Depreciable capital assets, net	4,988,699	9,494,472	14,483,171
Total Noncurrent Assets	<u>6,780,382</u>	<u>9,703,443</u>	<u>16,483,825</u>
Total Assets	<u>13,149,060</u>	<u>12,159,634</u>	<u>25,308,694</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to OPEB	37,604		37,604
Deferred outflows related to pension	1,515,981		1,515,981
Total Deferred Outflows of Resources	<u>1,553,585</u>	<u>-</u>	<u>1,553,585</u>
LIABILITIES			
Current Liabilities:			
Accounts payable	427,968		427,968
Accrued expenses	39,986	89,951	129,937
Due to other governments	102		102
Deposits	11,000	16,839	27,839
Current portion of notes payable		302,732	302,732
Current portion of capital leases payable	58,552		58,552
Current portion of compensated absences payable	15,738		15,738
Total Current Liabilities	<u>553,346</u>	<u>409,522</u>	<u>962,868</u>
Noncurrent Liabilities:			
Notes payable		5,973,615	5,973,615
Capital leases payable	140,784		140,784
State of New Hampshire revolving loan		109,759	109,759
Compensated absences payable	113,320		113,320
OPEB liability	2,764,556		2,764,556
Net pension liability	6,093,953		6,093,953
Total Noncurrent Liabilities	<u>9,112,613</u>	<u>6,083,374</u>	<u>15,195,987</u>
Total Liabilities	<u>9,665,959</u>	<u>6,492,896</u>	<u>16,158,855</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to OPEB	12,405		12,405
Deferred inflows related to pension	398,816		398,816
Total Deferred Inflows of Resources	<u>411,221</u>	<u>-</u>	<u>411,221</u>
NET POSITION			
Net investment in capital assets	6,581,046	3,317,337	9,898,383
Restricted	785,089		785,089
Unrestricted (deficit)	(2,740,670)	2,349,401	(391,269)
Total Net Position	<u>\$ 4,625,465</u>	<u>\$ 5,666,738</u>	<u>\$ 10,292,203</u>

See accompanying notes to the basic financial statements

EXHIBIT B
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Activities
For the Year Ended December 31, 2020

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-type Activities	
Governmental Activities:							
General government	\$ 1,407,401	\$ 46,958	\$ 7,095		\$ (1,353,348)	\$ (1,353,348)	\$ (1,353,348)
Public safety	4,221,944	252,851	83,164		(3,885,929)	(3,885,929)	(3,885,929)
Highways and streets	818,394		38,285		(780,109)	(780,109)	(780,109)
Sanitation	237,408				(237,408)	(237,408)	(237,408)
Health and welfare	44,231				(44,231)	(44,231)	(44,231)
Culture and recreation	420,556				(420,556)	(420,556)	(420,556)
Conservation	5,350				(5,350)	(5,350)	(5,350)
Economic development	12,131				(12,131)	(12,131)	(12,131)
Interest and fiscal charges	9,081				(9,081)	(9,081)	(9,081)
Total governmental activities	<u>7,176,496</u>	<u>299,809</u>	<u>128,544</u>	<u>\$ -</u>	<u>(6,748,143)</u>	<u>\$ -</u>	<u>(6,748,143)</u>
Business-type activities:							
Sewer	1,340,330	1,430,247		149,174		239,091	239,091
Total business-type activities	<u>1,340,330</u>	<u>1,430,247</u>	<u>-</u>	<u>149,174</u>	<u>-</u>	<u>239,091</u>	<u>239,091</u>
Total primary government	<u>\$ 8,516,826</u>	<u>\$ 1,730,056</u>	<u>\$ 128,544</u>	<u>\$ 149,174</u>	<u>(6,748,143)</u>	<u>239,091</u>	<u>(6,509,052)</u>
General revenues:							
Property and other taxes					6,205,841		6,205,841
Licenses and permits					570,466		570,466
Grants and contributions:							
Municipal aid					5,258		5,258
Rooms and meals tax distribution					40,482		40,482
Railroad tax					306		306
Interest and investment earnings					56,054	7,807	63,861
Miscellaneous					248,521	20,297	268,818
Contributions to permanent fund principal					1,200		1,200
Total general revenues and contributions to permanent fund principal					<u>7,128,128</u>	<u>28,104</u>	<u>7,156,232</u>
Change in net position					379,985	267,195	647,180
Net Position - beginning of year					4,245,480	5,399,543	9,645,023
Net Position - end of year					<u>\$ 4,625,465</u>	<u>\$ 5,666,738</u>	<u>\$ 10,292,203</u>

See accompanying notes to the basic financial statements

EXHIBIT C
TOWN OF NEWINGTON, NEW HAMPSHIRE
Balance Sheet
Governmental Funds
December 31, 2020

	General Fund	Permanent Funds	Nonmajor Governmental Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 5,495,173		\$ 13,258	\$ 5,508,431
Investments		\$ 702,341		702,341
Taxes receivable, net	118,626			118,626
Accounts receivable, net	29,831			29,831
Due from other funds	20,414			20,414
Prepaid expenses	9,449			9,449
Total Assets	<u>5,673,493</u>	<u>702,341</u>	<u>13,258</u>	<u>6,389,092</u>
DEFERRED OUTFLOWS OF RESOURCES				
Total Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 5,673,493</u>	<u>\$ 702,341</u>	<u>\$ 13,258</u>	<u>\$ 6,389,092</u>
LIABILITIES				
Accounts payable	\$ 427,968			\$ 427,968
Accrued expenses	33,163			33,163
Due to other governments	102			102
Due to other funds			\$ 20,414	20,414
Deposits	11,000			11,000
Total Liabilities	<u>472,233</u>	<u>\$ -</u>	<u>20,414</u>	<u>492,647</u>
DEFERRED INFLOWS OF RESOURCES				
Uncollected property taxes	89,726			89,726
Total Deferred Inflows of Resources	<u>89,726</u>	<u>-</u>	<u>-</u>	<u>89,726</u>
FUND BALANCES				
Nonspendable	9,449	660,751		670,200
Restricted	69,490	41,590	13,258	124,338
Committed	1,981,912			1,981,912
Unassigned (deficit)	3,050,683		(20,414)	3,030,269
Total Fund Balances	<u>5,111,534</u>	<u>702,341</u>	<u>(7,156)</u>	<u>5,806,719</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 5,673,493</u>	<u>\$ 702,341</u>	<u>\$ 13,258</u>	<u>\$ 6,389,092</u>

See accompanying notes to the basic financial statements

EXHIBIT C-1
TOWN OF NEWINGTON, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2020

Total Fund Balances - Governmental Funds (Exhibit C)	\$ 5,806,719
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	6,780,382
Property taxes are recognized on an accrual basis in the statement of net position, not the modified accrual basis.	89,726
Deferred outflows of resources and deferred inflows of resources that do not require or provide the use of current financial resources are not reported within the funds.	
Deferred outflows of resources related to OPEB liability	37,604
Deferred outflows of resources related to net pension liability	1,515,981
Deferred inflows of resources related to OPEB liability	(12,405)
Deferred inflows of resources related to net pension liability	(398,816)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. Long-term liabilities at year end consist of:	
Accrued interest on long-term obligations	(6,823)
Capital leases payable	(199,336)
Compensated absences payable	(129,058)
OPEB liability	(2,764,556)
Net pension liability	<u>(6,093,953)</u>
Net Position of Governmental Activities (Exhibit A)	<u>\$ 4,625,465</u>

See accompanying notes to the basic financial statements

EXHIBIT D
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

	General Fund	Permanent Funds	Nonmajor Governmental Fund	Total Governmental Funds
Revenues:				
Taxes	\$ 6,166,888			\$ 6,166,888
Licenses and permits	570,466			570,466
Intergovernmental	94,838		\$ 79,752	174,590
Charges for services	299,809			299,809
Interest and investment income	11,740	\$ 44,282	32	56,054
Miscellaneous	229,294	1,200	19,227	249,721
Total Revenues	<u>7,373,035</u>	<u>45,482</u>	<u>99,011</u>	<u>7,517,528</u>
Expenditures:				
Current operations:				
General government	1,318,755	2,049	24,446	1,345,250
Public safety	3,510,518		78,658	3,589,176
Highways and streets	724,254			724,254
Sanitation	236,725			236,725
Health and welfare	44,231			44,231
Culture and recreation	328,418	5,957	3,377	337,752
Conservation	5,350			5,350
Economic development	12,131			12,131
Capital outlay	205,951			205,951
Debt service:				
Principal retirement	95,114			95,114
Interest and fiscal charges	10,462			10,462
Total Expenditures	<u>6,491,909</u>	<u>8,006</u>	<u>106,481</u>	<u>6,606,396</u>
Excess revenues over (under) expenditures	<u>881,126</u>	<u>37,476</u>	<u>(7,470)</u>	<u>911,132</u>
Other financing sources (uses):				
Transfers in	8,937			8,937
Transfers out	(8,937)	(8,937)		(8,937)
Total Other financing sources (uses)	<u>8,937</u>	<u>(8,937)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	890,063	28,539	(7,470)	911,132
Fund Balances - beginning of year	<u>4,221,471</u>	<u>673,802</u>	<u>314</u>	<u>4,895,587</u>
Fund Balances - end of year	<u>\$ 5,111,534</u>	<u>\$ 702,341</u>	<u>\$ (7,156)</u>	<u>\$ 5,806,719</u>

See accompanying notes to the basic financial statements

EXHIBIT D-1
TOWN OF NEWINGTON, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2020

Net Change in Fund Balances - Governmental Funds (Exhibit D)	\$ 911,132
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeded capital outlays in the current period.	(234,028)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	38,953
Repayment of capital lease principal is an expenditure in the governmental funds when due, but the repayment reduces long-term liabilities in the statement of net position.	95,114
In the statement of activities, interest is accrued on outstanding long-term debt, whereas in governmental funds, an interest expenditure is reported when due.	1,381
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.	(30,323)
Governmental funds report OPEB and pension contributions as expenditures. However, in the statement of activities, OPEB and pension expense reflects the change in the OPEB liability and net pension liability and related deferred outflows and inflows of resources, and does not require the use of current financial resources. This is the amount by which OPEB and pension expense differed from OPEB and pension contributions in the current period.	
Net changes in OPEB	(38,312)
Net changes in pension	<u>(363,932)</u>
Change in Net Position of Governmental Activities (Exhibit B)	<u>\$ 379,985</u>

See accompanying notes to the basic financial statements

EXHIBIT E
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Net Position
Proprietary Funds
December 31, 2020

	Sewer Fund
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 2,375,421
Accounts receivable, net	<u>80,770</u>
Total Current Assets	<u>2,456,191</u>
Noncurrent Assets:	
Non-depreciable capital assets	208,971
Capital assets, net	<u>9,494,472</u>
Total Noncurrent Assets	<u>9,703,443</u>
Total Assets	<u>12,159,634</u>
DEFERRED OUTFLOWS OF RESOURCES	
Total Deferred Outflows of Resources	<u>-</u>
LIABILITIES	
Current Liabilities:	
Accrued expenses	89,951
Deposits	16,839
Current portion of notes payable	<u>302,732</u>
Total Current Liabilities	<u>409,522</u>
Noncurrent Liabilities:	
Notes payable	5,973,615
State of New Hampshire revolving loan	<u>109,759</u>
Total Noncurrent Liabilities	<u>6,083,374</u>
Total Liabilities	<u>6,492,896</u>
DEFERRED INFLOWS OF RESOURCES	
Total Deferred Inflows of Resources	<u>-</u>
NET POSITION	
Net investment in capital assets	3,317,337
Unrestricted	<u>2,349,401</u>
Total Net Position	<u>\$ 5,666,738</u>

See accompanying notes to the basic financial statements

EXHIBIT F
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2020

	Sewer <u>Fund</u>
Operating revenues:	
Charges for services	\$ 1,430,247
Miscellaneous	<u>20,297</u>
Total Operating revenues	<u>1,450,544</u>
Operating expenses:	
Personnel services	11,289
Contractual services	606,991
Repairs and maintenance	70,323
Depreciation	485,534
Miscellaneous	<u>10,057</u>
Total Operating expenses	<u>1,184,194</u>
Operating income	<u>266,350</u>
Net non-operating revenues (expenses):	
Interest revenue	7,807
Interest expense	<u>(156,136)</u>
Total Net non-operating revenues (expenses)	<u>(148,329)</u>
Income before capital contributions	118,021
Capital contributions	<u>149,174</u>
Change in net position	267,195
Net Position - beginning of year	<u>5,399,543</u>
Net Position - end of year	<u>\$ 5,666,738</u>

See accompanying notes to the basic financial statements

EXHIBIT G
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	<u>Sewer Fund</u>
Cash flows from operating activities:	
Cash received from customers	\$ 1,477,075
Cash paid to suppliers	(687,371)
Cash paid to employees	(11,289)
Net cash provided by operating activities	<u>778,415</u>
Cash flows from capital financing activities:	
Purchases of capital assets	(233,693)
Capital contributions	149,174
Proceeds from State of New Hampshire revolving loan	53,068
Principal paid on long-term debt	(295,568)
Interest paid on long-term debt	(159,303)
Net cash used for capital financing activities	<u>(486,322)</u>
Cash flows from investing activities:	
Interest on investments	<u>7,807</u>
Net cash provided by investing activities	<u>7,807</u>
Net increase in cash and cash equivalents	299,900
Cash and cash equivalents at beginning of year	<u>2,075,521</u>
Cash and cash equivalents at end of year	<u>\$ 2,375,421</u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 266,350
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	485,534
Changes in assets and liabilities:	
Accounts receivable, net	9,692
Deposits	16,839
Net cash provided by operating activities	<u>\$ 778,415</u>

See accompanying notes to the basic financial statements

EXHIBIT H
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2020

	<u>Private- Purpose Trust Funds</u>	<u>Custodial Funds</u>
ASSETS		
Cash and cash equivalents		\$ 1,229,728
Investments	\$ 102,981	
Taxes receivable		51,341
Total Assets	<u>102,981</u>	<u>1,281,069</u>
LIABILITIES		
Due to other governments		803,373
Total Liabilities	<u>-</u>	<u>803,373</u>
NET POSITION		
Restricted for:		
Individuals, organizations, and other governments	<u>102,981</u>	<u>477,696</u>
Total Net Position	<u>\$ 102,981</u>	<u>\$ 477,696</u>

See accompanying notes to the basic financial statements

EXHIBIT I
TOWN OF NEWINGTON, NEW HAMPSHIRE
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2020

	Private- Purpose Trust Funds	Custodial Funds
ADDITIONS:		
Contributions:		
Miscellaneous		\$ 76,228
Total Contributions	<u>\$ -</u>	<u>76,228</u>
Investment Earnings:		
Interest	10,804	81,874
Net Investment Earnings	<u>10,804</u>	<u>81,874</u>
Taxes collected for other governments		2,869,840
Fees collected for other governments		98,636
Total Additions	<u>10,804</u>	<u>3,126,578</u>
DEDUCTIONS:		
Beneficiary payments to individuals	1,151	51,546
Payments of property taxes to other governments		2,869,840
Payments of fees to other governments		98,636
Total Deductions	<u>1,151</u>	<u>3,020,022</u>
Change in net position	9,653	106,556
Net Position - beginning of year	93,328	371,140
Net Position - end of year	<u>\$ 102,981</u>	<u>\$ 477,696</u>

See accompanying notes to the basic financial statements

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Newington, New Hampshire conform to accounting policies generally accepted in the United States of America for local governmental units, except as indicated hereinafter. The following is a summary of significant accounting policies.

Financial Reporting Entity

The Town of Newington, New Hampshire (the "Town") was incorporated in 1764. The Town operates under the Town Meeting/Board of Selectmen form of government and performs local governmental functions as authorized by State law.

The financial statements include those of the various departments governed by the Board of Selectmen and other elected officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by the Governmental Accounting Standards Board (GASB).

Basis of Presentation

The Town's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

1. Government-Wide Financial Statements:

The statement of net position and the statement of activities display information about the Town as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities and business-type activities of the Town at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Town's governmental and business-type activities. Direct expenses are those that are specifically associated with a service, program or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

2. Fund Financial Statements:

During the year, the Town segregates transactions related to certain Town functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Town at this more detailed level. The focus of governmental and proprietary fund financial statements is on major funds. Each major fund is

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The fiduciary funds are reported by type.

Fund Accounting

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of three categories of funds: governmental, proprietary and fiduciary.

1. Governmental Funds:

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following are the Town's major governmental funds:

The *General Fund* is the main operating fund of the Town and is used to account for all financial resources except those required to be accounted for in another fund.

The *Permanent Funds* are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

2. Proprietary Funds:

Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Proprietary funds are classified as enterprise or internal service. The Town has no internal service funds. The following is the Town's major proprietary fund:

The *Sewer Fund* accounts for all revenues and expenses pertaining to the Town's sewer operations. The Sewer Fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that the cost (i.e. expenses including depreciation) of providing goods or services to the residents on a continuing basis are financed or recovered primarily through user charges.

3. Fiduciary Funds:

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into two classifications: private-purpose trust funds and custodial funds. Trust funds are used to account for assets held by the Town under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Town's own programs. The Town maintains private-purpose trust funds which account for monies designated to benefit individuals within the Town. The Town's custodial funds account for the capital reserve fund of the Newington School District, developer performance bonds, and monies collected for and remitted to other governments.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Measurement Focus

1. Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of the Town are included on the Statement of Net Position.

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, the proprietary fund is accounted for on a flow of economic resources measurement focus. All assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. The statement of revenues, expenses and changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the Town finances and meets the cash flow needs of its proprietary activities.

The fiduciary funds are reported using the economic resources measurement focus.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

1. Revenues – Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 For the Year Ended December 31, 2020

property taxes is recognized in the year for which the taxes are levied (see Note 11). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for services, and interest on investments.

Licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, property taxes receivable that will not be collected within the available period have been reported as deferred inflows of resources.

2. Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

Budgetary Data

The Town's budget represents functional appropriations as authorized by annual or special Town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. The Town adopts its budget under State regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

State law requires balanced budgets but permits the use of beginning fund balance to reduce the property tax rate. For the year ended December 31, 2020, the Town used \$175,589 of its unappropriated fund balance to reduce taxes.

Cash and Cash Equivalents

For the purpose of the Statement of Cash Flows, cash and cash equivalents consist of the following:

Cash	Sewer Fund <u>\$ 2,375,421</u>
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TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Investments

Investments are stated at their fair value in all funds. Certificates of deposit and repurchase agreements with a maturity of greater than ninety days from the date of issuance are included in investments.

Taxes Receivable

Taxes levied during the current fiscal year and prior and uncollected at December 31, 2020 are recorded as receivables net of reserves for estimated uncollectibles of \$65,000.

Accounts Receivable

Accounts receivable are recorded net of reserves for estimated uncollectibles of \$18,933 and \$7,417 in the General Fund and Sewer Fund, respectively.

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the government-wide statement of net position, but are not reported in the governmental fund financial statements. In the government-wide financial statements, capital assets are reported in the applicable governmental or business-type activities column.

All capital assets including infrastructure and intangible assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition value as of the date received. The Town maintains a capitalization threshold of \$10,000. Infrastructure records for have been maintained effective January 1, 2004 and are included in these financial statements. The Town's infrastructure consists of roads, bridges, sidewalks, water purification and distribution system, sewer collection and treatment system, and similar items. Intangible assets of the Town consist of land easements which are reported as non-depreciable capital assets. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets except for land, easements with an indefinite life, and construction in progress are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the Town's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

	<u>Description</u>	<u>Years</u>
	Land improvements	5-15
	Buildings and improvements	5-40
	Infrastructure	15-40
	Vehicles and equipment	3-20

Compensated Absences

Employees earn vacation and sick leave as they provide services. No payment for unused sick leave is made upon termination. Pursuant to Town personnel policy and collective bargaining agreements,

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

employees may accumulate (subject to certain limitations) unused vacation pay earned and, upon retirement, resignation or death will be compensated for such amounts at current rates of pay. For governmental fund financial statements, compensated absences are reported as liabilities and expenditures as payments come due each period upon the occurrence of employee death or retirement.

The entire compensated absence liability is reported on the government-wide financial statements.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources, are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current year. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) OPEB Plan and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, NHRS recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for non-registered commingled funds valued at net asset value (NAV) as a practical expedient to estimate fair value.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

Fund Balance Policy

The Town has segregated fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. The components of fund balance are defined as follows:

- ***Nonspendable Fund Balance***: Includes the amounts that are not in a spendable form (such as inventory or prepaid expenses) or are required to be maintained intact (such as principal of an endowment fund).
- ***Restricted Fund Balance***: Includes amounts that can only be spent for the specific purposes stipulated by external resource providers (such as grantors) or through enabling legislation (federal or state law). Restrictions may be changed or lifted only with the consent of the resource providers or the enabling legislation.
- ***Committed Fund Balance***: Includes amounts that can be used only for the specific purposes determined by a formal action of the Town's highest level of decision making authority (town meeting action). Commitments may be changed or lifted through town meeting action taking the same formal action that imposed the constraint originally. The town meeting actions must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period
- ***Assigned Fund Balance***: Includes amounts the Town intends to use for specific purposes. For all governmental funds other than the General Fund, any remaining positive amounts are to be classified as "assigned". Other items that would fall under this type of fund balance would be encumbrances.
- ***Unassigned Fund Balance***: Includes amounts that are not obligated or specifically designated and is available for any purpose. The residual classification of any General Fund balance is to be reported here. Any deficit fund balance of another governmental fund is also classified as "unassigned".

Spending Prioritizations

In circumstances where expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available, restricted fund balance is considered to have been spent first. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed amounts should be reduced first, followed by assigned amounts then unassigned amounts.

Minimum Fund Balance

The Town's fund balance policy mandates the Town maintain a level of fund balance between 5% and 15% of the regular General Fund operating revenues or between 5% and 17% of regular General Fund operating expenditures in accordance with the recommendations of the NH Government Finance Officers Association and the NH Department of Revenue Administration, respectively.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in the proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. For the sewer fund, these revenues are charges to customers for sales and services. Operating expenses, which include depreciation on capital assets, are necessary costs incurred to provide the service that is the primary activity of the proprietary fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

NOTE 2—STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Deficit Fund balance

At December 31, 2020, the Grants fund, a Nonmajor Governmental Fund, had a deficit 'Unassigned' fund balance of (\$20,414).

NOTE 3—DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2020 are classified in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and cash equivalents	\$ 7,883,852
Investments	702,341
Statement of Fiduciary Net Position:	
Cash and cash equivalents	1,229,728
Investments	102,981
	<u>\$ 9,918,902</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Deposits and investments at December 31, 2020 consist of the following:

Cash on hand	\$ 479
Deposits with financial institutions	9,113,101
Investments	805,322
	<u>\$ 9,918,902</u>

The Town requires deposits and investments be made in obligations of the U.S. Government, savings bank deposits or certificates of deposit of banks incorporated under the laws of the State of New Hampshire, in the New Hampshire Public Deposit Investment Pool (NHPDIP), an investment pool established pursuant to RSA 383:22, or in national banks located within the States of New Hampshire or Massachusetts. Deposits in out-of-state banks must be offset by a pledge and delivery to the State Treasurer, collateral security for such deposits with value at least equal to the amount of the deposit.

Responsibility for the investments of the Trust Funds is with the Board of Trustees.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

The Town and the Trustees of Trust Funds do not have formal investment policies for managing its investments exposure from interest rate risk.

Information about the sensitivity of the fair values of the Town's investments to market interest rate fluctuations is provided by the following table that shows the distribution of investments by maturity:

<u>Investment Type</u>	<u>Remaining Maturity (In Years)</u>			
	<u>Fair Value</u>	<u>≤ 1 Year</u>	<u>1-5 Years</u>	<u>≥ 5 Years</u>
Bond mutual funds	\$ 107,543	\$ -	\$ -	\$ 107,543

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. None of the investments held by the Town as of December 31, 2020 are rated.

The Town and the Trustees of Trust Funds do not have formal investment policies for managing its investments exposure from credit risk.

The following investment types are not rated:

Bond mutual funds	\$ 107,543
Exchange traded funds	674,499
Money market funds	23,280
	<u>\$ 805,322</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Town's investment policy for assurance against custodial credit risk requires collateralization for all deposits not covered by Federal Deposit Insurance. The Trustees of Trust Funds do not have a policy with respect to custodial credit risk.

Of the Town's deposits with financial institutions at year end \$8,241,755 was collateralized by securities held by the bank in the bank's name. As of December 31, 2020, Town investments in the following investment types were held by the same counterparty that was used to buy the securities:

<u>Investment Type</u>	<u>Amount</u>
Bond mutual funds	\$ 107,543
Exchange traded funds	674,499
Money market funds	23,280
	<u>\$ 805,322</u>

Fair Value Measurement of Investments

The Town categorizes the fair value measurements of its investments within the fair value hierarchy established by accounting principles generally accepted in the United States. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows (in order of priority):

- **Level 1 Inputs** - Inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that the Town has the ability to access at the measurement date.
- **Level 2 Inputs** - Inputs other than quoted prices that are observable for assets or liabilities either directly or indirectly, including inputs in markets that are not considered to be active.
- **Level 3 Inputs** - Significant unobservable inputs.

As of December 31, 2020, the Town's investments measured at fair value, by type, were as follows:

<u>Investment Type</u>	<u>Fair Value Measurements Using:</u>			<u>Total</u>
	<u>Level 1</u> <u>Inputs</u>	<u>Level 2</u> <u>Inputs</u>	<u>Level 3</u> <u>Inputs</u>	
Bond mutual funds	\$ 107,543			\$ 107,543
Exchange traded funds	674,499			674,499
	<u>\$ 782,042</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 782,042</u>

Bond mutual funds and exchange traded funds classified as Level 1 are valued using unadjusted quoted prices in active markets for those securities.

Investments that are measured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

NOTE 4—CAPITAL ASSETS

The following is a summary of changes in capital assets in the governmental activities:

	<u>Balance</u> <u>1/1/2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/2020</u>
Governmental activities:				
Capital assets not depreciated:				
Land	\$ 161,352			\$ 161,352
Easements	1,503,331			1,503,331
Construction in progress		<u>\$ 127,000</u>		<u>127,000</u>
Total capital assets not being depreciated	<u>1,664,683</u>	<u>127,000</u>	<u>\$ -</u>	<u>1,791,683</u>
Other capital assets:				
Infrastructure	446,235			446,235
Land improvements	391,939			391,939
Buildings and improvements	6,614,932			6,614,932
Vehicles and equipment	<u>2,663,420</u>	<u>63,424</u>		<u>2,726,844</u>
Total other capital assets at historical cost	<u>10,116,526</u>	<u>63,424</u>	<u>-</u>	<u>10,179,950</u>
Less accumulated depreciation for:				
Infrastructure	(71,666)	(17,849)		(89,515)
Land improvements	(294,885)	(24,796)		(319,681)
Buildings and improvements	(2,942,947)	(181,644)		(3,124,591)
Vehicles and equipment	<u>(1,457,301)</u>	<u>(200,163)</u>		<u>(1,657,464)</u>
Total accumulated depreciation	<u>(4,766,799)</u>	<u>(424,452)</u>	<u>-</u>	<u>(5,191,251)</u>
Total other capital assets, net	<u>5,349,727</u>	<u>(361,028)</u>	<u>-</u>	<u>4,988,699</u>
Total capital assets, net	<u>\$ 7,014,410</u>	<u>\$ (234,028)</u>	<u>\$ -</u>	<u>\$ 6,780,382</u>

Depreciation expense was charged to governmental functions as follows:

General government	\$ 84,591
Public safety	183,218
Highways and streets	94,140
Sanitation	683
Culture and recreation	<u>61,820</u>
Total governmental activities depreciation expense	<u>\$ 424,452</u>

The balance of the assets acquired through capital leases as of December 31, 2020 is as follows:

Vehicles and equipment	\$ 694,905
Less: Accumulated depreciation	<u>(296,862)</u>
	<u>\$ 398,043</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

The following is a summary of changes in capital assets in the business-type activities:

	Balance 1/1/2020	Additions	Reductions	Balance 12/31/2020
Business-type activities:				
Capital assets not depreciated:				
Land	\$ 69,668			\$ 69,668
Construction in progress	74,189	\$ 65,114		139,303
Total capital assets not being depreciated	<u>143,857</u>	<u>65,114</u>	<u>\$ -</u>	<u>208,971</u>
Other capital assets:				
Land improvements	40,412			40,412
Buildings and improvements	14,224,808			14,224,808
Infrastructure	2,502,211			2,502,211
Vehicles and equipment	1,059,120	168,579		1,227,699
Total other capital assets at historical cost	<u>17,826,551</u>	<u>168,579</u>	<u>-</u>	<u>17,995,130</u>
Less accumulated depreciation for:				
Land improvements	(40,412)			(40,412)
Buildings and improvements	(5,131,892)	(360,321)		(5,492,213)
Infrastructure	(1,934,607)	(66,905)		(2,001,512)
Vehicles and equipment	(908,213)	(58,308)		(966,521)
Total accumulated depreciation	<u>(8,015,124)</u>	<u>(485,534)</u>	<u>-</u>	<u>(8,500,658)</u>
Total other capital assets, net	<u>9,811,427</u>	<u>(316,955)</u>	<u>-</u>	<u>9,494,472</u>
Total capital assets, net	<u>\$ 9,955,284</u>	<u>\$ (251,841)</u>	<u>\$ -</u>	<u>\$ 9,703,443</u>

Depreciation expense was charged to proprietary funds as follows:

Sewer fund	<u>\$ 485,534</u>
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NOTE 5—LONG-TERM OBLIGATIONS

Changes in Long-Term Obligations

The changes in the Town's long-term obligations for the year ended December 31, 2020 are as follows:

	Balance 1/1/2020	Additions	Reductions	Balance 12/31/2020	Due Within One Year
Governmental activities:					
Capital lease payable	\$ 294,450		\$ (95,114)	\$ 199,336	\$ 58,552
Compensated absences	98,735	\$ 42,087	(11,764)	129,058	15,738
Total governmental activities	<u>\$ 393,185</u>	<u>\$ 42,087</u>	<u>\$ (106,878)</u>	<u>\$ 328,394</u>	<u>\$ 74,290</u>

Payments on the notes payable, capital leases and compensated absences are paid out of the General Fund.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

	Balance <u>1/1/2020</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/2020</u>	Due Within <u>One Year</u>
Business-type activities:					
Notes payable	\$ 6,571,915		\$ (295,568)	\$ 6,276,347	\$ 302,732
State of NH revolving loan	<u>56,691</u>	<u>\$ 53,068</u>		<u>109,759</u>	
Total	<u>\$ 6,628,606</u>	<u>\$ 53,068</u>	<u>\$ (295,568)</u>	<u>\$ 6,386,106</u>	<u>\$ 302,732</u>

Payments on the notes payable of the business-type activities are paid out of the Sewer Fund.

Notes Payable

Business-type Activities:

Notes payable at December 31, 2020 is comprised of the following individual issue:

	Interest <u>Rate</u>	Final Maturity <u>Date</u>	Balance at <u>12/31/2020</u>
<i>Direct borrowings:</i>			
2018 State Revolving Loan	2.42%	June 2037	<u>\$ 6,276,347</u>

Debt service requirements to retire outstanding notes payable for business-type activities at December 31, 2020 are as follows:

Year Ending December 31,	<u>Direct Borrowings</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2021	\$ 302,732	\$ 152,139	\$ 454,871
2022	310,071	144,800	454,871
2023	317,587	137,284	454,871
2024	325,285	129,586	454,871
2025	333,170	121,701	454,871
2026-2030	1,790,977	483,378	2,274,355
2031-2035	2,018,825	255,530	2,274,355
2036-2037	<u>877,700</u>	<u>32,041</u>	<u>909,741</u>
	<u>\$ 6,276,347</u>	<u>\$ 1,456,459</u>	<u>\$ 7,732,806</u>

As included on the Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds (Exhibit F), interest expense for the year ended December 31, 2020 was \$156,136 on notes payable of the business-type activities.

State of New Hampshire (NH) Revolving Loan

The Town has drawn \$109,759 of approximately \$1,000,000 in funds under the State of New Hampshire Water Pollution Control Revolving Fund Program (Program) for an upgrade project of the Paul Brook Pump Station Force Main. Additionally, interest is accrued at a rate of 1% from the date of each drawdown from the Program. As authorized by the Water Pollution Control Revolving Fund Program, the Town shall be provided federal financial assistance for the Paul Brook Pump Station Force Main Upgrade Project, whereby a portion of the principal sum, not to exceed \$150,000 or 15% of aggregate

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

disbursements, whichever is less, will be forgiven. The principal forgiveness will be applied at the time of the initial loan repayment.

Capital Lease Obligations

Governmental Activities:

Capital lease obligations represent lease agreements entered into for the financing of vehicle and equipment acquisitions. These contracts are subject to cancellation should funds not be appropriated to meet payment obligations. Amounts are annually budgeted in the applicable function. The following are the individual capital lease obligations at December 31, 2020:

	Interest Rate	Final Maturity Date	Balance at 12/31/2020
Vehicle	2.41%	March 2021	\$ 19,559
Equipment	4.50%	March 2022	35,406
Equipment	4.07%	January 2022	144,371
			<u>\$ 199,336</u>

Debt service requirements to retire capital lease obligations outstanding at December 31, 2020 are as follows:

Year Ending December 31,	Principal	Interest	Totals
2021	\$ 58,552	\$ 7,707	\$ 66,259
2022	40,686	5,916	46,602
2023	23,522	4,148	27,670
2024	24,496	3,173	27,669
2025	25,512	2,158	27,670
2026	26,568	1,102	27,670
	<u>\$ 199,336</u>	<u>\$ 24,204</u>	<u>\$ 223,540</u>

NOTE 6—OTHER POSTEMPLOYMENT BENEFITS

Total OPEB Liabilities, Deferred Outflows of Resources, Deferred Inflows of Resources and OPEB Expense

	Deferred Outflows	OPEB Liability	Deferred Inflows	OPEB Expense
Cost-Sharing Multiple Employer Plan	\$ 37,604	\$ 537,249	\$ 12,405	\$ (25,539)
Single Employer Plan		2,227,307		282,780
Total	<u>\$ 37,604</u>	<u>\$ 2,764,556</u>	<u>\$ 12,405</u>	<u>\$ 257,241</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to OPEB is reflected as an increase to unrestricted net position in the amount of \$25,199.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

COST-SHARING MULTIPLE EMPLOYER PLAN

Plan Description

The New Hampshire Retirement System (NHRS) administers a cost-sharing multiple-employer other postemployment benefit plan (OPEB Plan). The OPEB Plan provides a medical insurance subsidy to qualified retired members.

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

The OPEB Plan is divided into four membership types. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees, and Group I State Employees. The OPEB plan is closed to new entrants.

Benefits Provided

Benefit amounts and eligibility requirements for the OPEB Plan are set by state law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. Medical subsidy rates established by RSA 100-A:52 II are dependent upon whether retirees are eligible for Medicare. Retirees not eligible for Medicare may receive a maximum medical subsidy of \$375.56 for a single person plan and \$751.12 for a two-person plan. Retirees eligible for Medicare may receive a maximum medical subsidy of \$236.84 for a single person plan and \$473.68 for a two-person plan.

Funding Policy

Per RSA-100-A:16, contribution rates are established and may be amended by the New Hampshire State legislature and are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's contribution rates for the covered payroll of general employees and public safety employees were 0.29% and 3.66%, respectively, for the year ended December 31, 2020. Contributions to the OPEB plan for the Town were \$60,391 for the year ended December 31, 2020. Employees are not required to contribute to the OPEB plan.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2020, the Town reported a liability of \$537,249 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by a roll forward of the actuarial valuation from June 30, 2019. The Town's proportion of the net OPEB liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2020, the Town's proportion was approximately 0.1227 percent, which was a decrease of 0.0199 percentage points from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Town recognized negative OPEB expense of (\$25,539). At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience		\$ 1,557
Net difference between projected and actual earnings on OPEB plan investments	\$ 2,010	
Changes of assumptions	3,454	
Changes in proportion and differences between Town contributions and proportionate share of contributions		10,848
Town contributions subsequent to the measurement date	<u>32,140</u>	
Totals	<u>\$ 37,604</u>	<u>\$ 12,405</u>

The Town reported \$32,140 as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net OPEB liability in the measurement period ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense for the measurement periods as follows:

June 30,	
2021	\$ (8,798)
2022	595
2023	709
2024	<u>553</u>
	<u>\$ (6,941)</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Actuarial Assumptions

The total OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the discount rate from 7.25% to 6.75%
- Reduced wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated demographic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables)
- Increased the medical subsidy margin for teachers from 0.20% to 0.50%

The long-term expected rate of return on OPEB Plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return
Domestic equity	30%	3.71-4.15%
Fixed income	25%	0.42-1.66%
International equity	20%	3.96-6.20%
Alternative investments	15%	4.81-7.71%
Real estate	10%	2.95%
Total	<u>100%</u>	

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
 For the Year Ended December 31, 2020

The discount rate used to measure the collective total OPEB liability as of June 30, 2020 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statutes RSA 100-A:16 and RSA 100-A:53. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the Town's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net OPEB liability calculated using the discount rate of 6.75 percent, as well as what the Town's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Net OPEB liability	\$ 583,396	\$ 537,249	\$ 497,184

SINGLE EMPLOYER PLAN

Plan Description

The Town of Newington, New Hampshire administers the retiree health care benefits program, a single employer defined benefits plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

The Town provides medical benefits to its eligible retirees and their covered dependents. Employees are eligible for retiree health benefits once they meet the pension retirement eligibility requirements under the New Hampshire Retirement System. To qualify for these benefits general employees hired prior to July 1, 2011 must reach age 50 with 10 years of service, obtain 20 years of service and 70 points (the sum of age plus years of service) or reach age 60 with no service to qualify for this benefit. General employees hired on or after July 1, 2011 must reach age 65 with no service requirement or reach age 60 with 30 years of service to qualify for this benefit. Public safety employees hired prior to July 1, 2011 are required to reach age 45 with 20 years of service or reach age 60 with no service requirement to qualify for this benefit. Public safety employees hired on or after July 1, 2011 must reach age 50 or 52.5 with 25 years of service or reach age 60 with no service to qualify for this benefit. Eligible retirees and surviving spouses pay the full costs of the benefits premiums. The benefits, benefit levels, employee contributions and employer contributions are governed by RSA 100-A:50.

Employees Covered by Benefit Terms

At December 31, 2020, the following employees were covered by the benefit terms:

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Inactive employees or beneficiaries currently receiving benefit payments	12
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	23
	<u>35</u>

Total OPEB Liability

The Town's total OPEB liability of \$2,227,307 was measured and calculated as of December 31, 2020 using the alternative measurement method in place of an actuarial valuation.

Alternative Measurement Method Assumptions and Other Inputs for OPEB

The total OPEB liability in the December 31, 2020 calculation was determined using the following alternative measurement method assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.25%
Discount rate	3.26% as of 1/1/20 and 2.12% as of 12/31/20
Healthcare cost trend rates	7.50% for 2021, decreasing 0.5% per year to an ultimate rate of 4.5% for 2027 and later years

The discount rate was based on the Bond Buyer Go 20-Bond Municipal Bond Index as of the measurement date.

Mortality rates for general employees are based on the SOA Pub-2010 General Total Dataset Headcount Weighted Mortality Table fully generational using Scale MP-2019. Mortality rates for public safety employees are based on the SOA Pub-2010 Public Safety Total Dataset Headcount Weighted Mortality Table fully generational using Scale MP-2019. Mortality rates for surviving spouses are based on the SOA Pub-2010 Contingent Survivors Total Dataset Headcount Weighted Mortality Table fully generational using Scale MP-2019.

Changes in the Total OPEB Liability

	Total OPEB
	<u>Liability</u>
Balance at December 31, 2019	\$ 2,105,065
Changes for the year:	
Service cost	39,778
Interest	67,326
Differences between expected and actual experience	(30,395)
Changes in assumptions or other inputs	206,071
Benefit payments	<u>(160,538)</u>
Net changes	<u>122,242</u>
Balance at December 31, 2020	<u>\$ 2,227,307</u>

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Changes in assumptions and other inputs reflect a change in the discount rate of 3.26% at December 31, 2019 to 2.12% at December 31, 2020. Additionally, health care cost trend rates were reset.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (1.12%)	Current Discount Rate (2.12%)	1% Increase (3.12%)
Total OPEB liability	\$ 2,436,104	\$ 2,227,307	\$ 2,044,903

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (6.5 percent decreasing to 3.5 percent) or 1-percentage-point higher (8.5 percent decreasing to 5.5 percent) than the current healthcare cost trend rates:

	1% Decrease (6.5% decreasing to 3.5%)	Healthcare Cost Trend Rates (7.5% decreasing to 4.5%)	1% Increase (8.5% decreasing to 5.5%)
Total OPEB liability	\$ 2,017,785	\$ 2,227,307	\$ 2,471,015

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2020, the Town recognized OPEB expense of \$282,780. The impact of differences between expected and actual experience, changes in assumptions, and differences between projected and actual earnings are recognized as a component of OPEB expense as they occur under the alternative measurement method.

NOTE 7—DEFINED BENEFIT PENSION PLAN

Plan Description

The Town contributes to the New Hampshire Retirement System (NHRS), a public employee retirement system that administers a single cost-sharing multiple-employer defined benefit pension plan. The plan provides service, disability, death and vested retirement allowances to plan members and beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State legislature.

TOWN OF NEWINGTON, NEW HAMPSHIRE
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For the Year Ended December 31, 2020

The NHRS issues a publicly available financial report that includes financial statements and required supplementary information for NHRS. That report may be obtained by writing to New Hampshire Retirement System at 54 Regional Drive, Concord, New Hampshire 03301 or from their website at www.nhrs.org.

Substantially all full-time state and local employees, public school teachers, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan.

The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Benefits Provided

Benefit formulas and eligibility requirements for the pension plan are set by State law (RSA 100-A).

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

<u>Years of Creditable Service as of January 1, 2012</u>	<u>Minimum Age</u>	<u>Minimum Service</u>	<u>Benefit Multiplier</u>
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Changes in Benefits

Ch 340 laws of 2019 (HB 616) grants a one-time, 1.5% COLA on the first \$50,000 of an annual pension benefit to members who retired on or before July 1, 2014, or any beneficiaries of such member who is receiving a survivorship pension benefit. The COLA will take effect on the retired member's first anniversary date of retirement occurring after July 1, 2020. The adjustment shall become a permanent addition to the member's base retirement allowance.

Funding Policy

Covered police officers and fire employees are required to contribute 11.55% and 11.80%, respectively, of their covered salary, whereas general employees are required to contribute 7.0% of their covered salary. The Town is required to contribute at an actuarially determined rate. The Town's contribution rate for the covered payroll of general employees was 10.88% for the year ended December 31, 2020. The Town's contribution rates for the covered payroll of police officers and firefighters was 24.77% and

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

26.43%, respectively, for the year ended December 31, 2020. The Town contributed 100% of the employer cost for public safety employees and general employees of the Town.

Per RSA-100-A:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the NHRS Board of Trustees based on an actuarial valuation. The Town's pension contributions to the NHRS for the year ending December 31, 2020 were \$445,805.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2020, the Town reported a liability of \$6,093,953 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by a roll forward of the actuarial valuation from June 30, 2019. The Town's proportion of the net pension liability was based on actual contributions by the Town during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2020, the Town's proportion was approximately 0.0953 percent, which was a decrease of approximately 0.0068 percentage points from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Town recognized pension expense of \$809,738. At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 164,566	\$ 65,432
Changes of assumptions	602,813	
Net difference between projected and actual earnings on pension plan investments	376,918	
Changes in proportion and differences between Town contributions and proportionate share of contributions	136,228	333,384
Town contributions subsequent to the measurement date	<u>235,456</u>	
Totals	<u>\$ 1,515,981</u>	<u>\$ 398,816</u>

The net amount of deferred outflows of resources and deferred inflows of resources related to pensions is reflected as an increase to unrestricted net position in the amount of \$1,117,165. The Town reported \$235,456 as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date. This amount will be recognized as a reduction of the net pension liability in the measurement period ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense in the measurement periods as follows:

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

<u>June 30</u>	
2021	\$ 140,260
2022	242,204
2023	278,305
2024	220,940
	<u>\$ 881,709</u>

Actuarial Assumptions

The total pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2019, using the following actuarial assumptions:

Inflation	2.00%
Wage inflation	2.75% (2.25% for Teachers)
Salary increases	5.60%, average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2015 – June 30, 2019.

The following assumptions were changed in the current year:

- Reduced the assumed rate of investment return from 7.25% to 6.75%
- Reduced the discount rate from 7.25% to 6.75%
- Reduced wage inflation from 3.25% to 2.75% (2.25% for teachers)
- Reduced price inflation from 2.5% to 2.0%
- Updated demographic assumptions, including merit and longevity salary increases, disability rates, retirement rates, and mortality tables (specifically the new public pension plan mortality tables)

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Domestic equity	30%	3.71-4.15%
Fixed income	25%	0.42-1.66%
International equity	20%	3.96-6.20%
Alternative investments	15%	4.81-7.71%
Real estate	10%	2.95%
Total	<u>100%</u>	

Discount Rate

The discount rate used to measure the collective pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the collective pension liability.

Sensitivity of the Town's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75 percent, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the single discount rate:

	<u>1% Decrease (5.75%)</u>	<u>Current Discount Rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
Town's proportionate share of the net pension liability	\$ 7,889,190	\$ 6,093,953	\$ 4,627,008

NOTE 8—INTERFUND BALANCES AND TRANSFERS

The Town has combined the cash resources of the General Fund and the Nonmajor Governmental Fund. For accounting and reporting purposes, that portion of the pooled cash is reported in the specific fund as an interfund balance. Additionally, the General Fund recognizes interfund balances throughout the year as a result of timing differences between when amounts expended are reimbursed by the Sewer Fund. At December 31, 2020, the General Fund has an interfund payable of \$20,414 to the Nonmajor Governmental Fund.

The Permanent Funds annually allocate a portion of the income earned on the investments to be used by the Town. During the year, the Permanent Funds transferred \$8,937 to the General Fund for this purpose.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

NOTE 9—RESTRICTED NET POSITION

Net position of governmental activities is restricted for specific purposes at December 31, 2020 as follows:

Permanent Funds - Principal	\$ 660,751
Permanent Funds - Income	41,590
Library Operations	69,490
Public Safety Donations	<u>13,258</u>
	<u>\$ 785,089</u>

NOTE 10—COMPONENTS OF FUND BALANCE

The components of the Town’s fund balance for its governmental funds at December 31, 2020 are as follows:

Fund Balances	General Fund	Permanent Funds	Nonmajor Governmental Fund	Total Governmental Funds
Nonspendable:				
Permanent Funds - Principal		\$ 660,751		\$ 660,751
Prepaid expenses	\$ 9,449			9,449
Restricted for:				
Permanent Funds - Income		41,590		41,590
Library operations	69,490			69,490
Public safety donations			\$ 13,258	13,258
Committed for:				
Capital Reserves	1,357,421			1,357,421
Conservation	544,491			544,491
Assigned for:				
Subsequent year appropriations	80,000			80,000
Unassigned:				
Unassigned - General operations (deficit)	<u>3,050,683</u>		<u>(20,414)</u>	<u>3,030,269</u>
	<u>\$ 5,111,534</u>	<u>\$ 702,341</u>	<u>\$ (7,156)</u>	<u>\$ 5,806,719</u>

NOTE 11—PROPERTY TAXES

Taxes are levied on the assessed valuation of all taxable real property as of the prior April 1 (\$1,024,017,380 as of April 1, 2020) and are due in two installments on July 1, 2020 and December 8, 2020. Taxes paid after the due dates accrue interest at 8% per annum. Property taxes are recognized as revenue when received in cash or if available to finance current period operations (within sixty days of year-end).

Under State law, the Tax Collector obtains tax liens on properties which have unpaid taxes in the following calendar year after taxes were due for the amount of unpaid taxes, interest and costs. Priority tax liens obtained prior to April 1, 2019 accrue interest at 18% per annum. Priority tax liens obtained after April 1, 2019 accrue interest at 14% per annum. If the property is not redeemed within a two year redemption period, the property may be tax deeded to the Town.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

In accordance with State law, the Town collects taxes for the Newington School District and Rockingham County, both independent governmental units, which are remitted to them as required by law. The Town also collects education taxes for the State of New Hampshire which are remitted directly to the school district. Total taxes appropriated during the year were \$1,973,373 and \$896,467 for the Newington School District and Rockingham County, respectively. These taxes are recognized in these financial statements within the fiduciary funds only. The Town bears responsibility for uncollected taxes.

NOTE 12—TOP TAXPAYERS

The following are the five major property owners as they relate to the assessed property valuation of \$1,024,017,380 as of April 1, 2020:

Taxpayer	Property Valuation	Percentage of Total Valuation
EP Newington Energy LLC	\$ 290,000,000	28.32%
GSP Newington LLC	\$ 55,000,000	5.37%
Eversource	\$ 54,385,400	5.31%
SBAF Running Fox Inc	\$ 53,028,350	5.18%
Fox Run Joint Venture	\$ 46,787,700	4.57%

NOTE 13—RISK MANAGEMENT

The Town is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2020, the Town was a member of and participated in a public entity risk pool (Trust) for property and liability insurance and worker’s compensation coverage. Coverage has not been significantly reduced from the prior year and settled claims have not exceeded coverage in any of the past three years.

The Trust agreements permit the Trust to make additional assessments to members should there be a deficiency in Trust assets to meet its liabilities. Accounting principles generally accepted in the United States of America require members of pools with a sharing of risk to determine whether or not such assessment is probable and, if so, a reasonable estimate of such assessment. At this time, the Trust foresees no likelihood of an additional assessment for any of the past years. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Based on the best available information there is no liability at December 31, 2020.

Property and Liability Insurance

The Trust provides certain property and liability insurance coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. As a member of the Trust, the Town shares in contributing to the cost of and receiving benefit from a self-insured pooled risk management program. The program includes a Self-Insured Retention Fund from which is paid up to \$200,000 for each and every covered property, crime and/or liability loss that exceeds \$1,000, up to an aggregate of \$1,200,000. Each property loss is subject to a \$1,000 deductible. All losses over the aggregate are covered by insurance policies.

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO BASIC FINANCIAL STATEMENTS (CONTINUED)
For the Year Ended December 31, 2020

Worker's Compensation

The Trust provides statutory worker's compensation coverage to member towns, cities, and other qualified political subdivisions of New Hampshire. The Trust is self-sustaining through annual member premiums and provides coverage for the statutorily required workers' compensation benefits and employer's liability coverage up to \$2,000,000. The program includes a Loss Fund from which is paid up to \$500,000 for each and every covered claim.

NOTE 14—CONTINGENCIES

Litigation

There may be various claims and suits pending against the Town, which arise in the normal course of the Town's activities. In the opinion of Town management, any potential claims against the Town which are not covered by insurance are immaterial and would not affect the financial position of the Town.

Property Tax Assessment Settlement

The Town is currently in the process of settling various tax assessment and abatement claims for property taxes collected in the current and prior year. The results of those settlements could result in refunds owed to the original tax payers based on differences between the original and amended assessed property value. The specific amounts of these refunds remains under negotiation.

SCHEDULE I
TOWN OF NEWINGTON, NEW HAMPSHIRE
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Favorable - (Unfavorable)
	Original	Final		
Revenues:				
Taxes	\$ 6,379,909	\$ 6,379,909	\$ 6,205,841	\$ (174,068)
Licenses and permits	457,746	457,746	570,466	112,720
Intergovernmental	84,942	84,942	94,838	9,896
Charges for services	306,559	306,559	299,809	(6,750)
Interest income	3,034	3,034	4,218	1,184
Miscellaneous	86,101	86,101	105,089	18,988
Total Revenues	<u>7,318,291</u>	<u>7,318,291</u>	<u>7,280,261</u>	<u>(38,030)</u>
Expenditures:				
Current operations:				
General government	1,528,023	1,528,023	1,310,275	217,748
Public safety	3,849,260	3,849,260	3,510,348	338,912
Highways and streets	722,398	722,398	480,077	242,321
Sanitation	223,954	223,954	236,725	(12,771)
Health and welfare	45,000	45,000	44,231	769
Culture and recreation	314,446	314,446	246,438	68,008
Conservation	6,268	6,268	5,350	918
Economic development	20,725	20,725	12,131	8,594
Capital outlay	310,780	230,780	234,201	(3,421)
Debt service:				
Principal retirement	105,576	105,576	95,114	10,462
Interest and fiscal charges	-	-	10,462	(10,462)
Total Expenditures	<u>7,126,430</u>	<u>7,046,430</u>	<u>6,185,352</u>	<u>861,078</u>
Excess revenues over (under) expenditures	<u>191,861</u>	<u>271,861</u>	<u>1,094,909</u>	<u>823,048</u>
Other financing sources (uses):				
Transfers in	2,000	2,000	-	(2,000)
Transfers out	<u>(549,700)</u>	<u>(549,700)</u>	<u>(538,614)</u>	<u>11,086</u>
Total Other financing sources (uses)	<u>(547,700)</u>	<u>(547,700)</u>	<u>(538,614)</u>	<u>9,086</u>
Net change in fund balance	(355,839)	(275,839)	556,295	832,134
Fund Balance - beginning of year				
- Budgetary Basis	<u>2,673,040</u>	<u>2,673,040</u>	<u>2,673,040</u>	<u>-</u>
Fund Balance - end of year				
- Budgetary Basis	<u>\$ 2,317,201</u>	<u>\$ 2,397,201</u>	<u>\$ 3,229,335</u>	<u>\$ 832,134</u>

See accompanying notes to the required supplementary information

SCHEDULE 2
TOWN OF NEWINGTON, NEW HAMPSHIRE
Schedule of Changes in the Town's Proportionate Share of the Net OPEB Liability
For the Year Ended December 31, 2020

<u>Measurement Period Ended</u>	<u>Cost-Sharing Multiple Employer Plan Information Only</u>				
	<u>Town's Proportion of the Net OPEB Liability</u>	<u>Town's Proportionate Share of the Net OPEB Liability</u>	<u>Town's Covered Payroll</u>	<u>Town's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability</u>
June 30, 2020	0.12274113%	\$ 537,249	\$ 1,818,926	29.54%	7.74%
June 30, 2019	0.14262002%	\$ 625,262	\$ 1,815,924	34.43%	7.75%
June 30, 2018	0.13779086%	\$ 630,870	\$ 1,644,760	38.36%	7.53%
June 30, 2017	0.09369483%	\$ 428,405	\$ 1,665,390	25.72%	7.91%
June 30, 2016	0.09304873%	\$ 450,454	\$ 1,734,301	25.97%	5.21%

<u>Measurement Periods</u>	<u>Significant Actuarial Assumptions</u>				
	<u>Inflation</u>	<u>Salary Increases</u>	<u>Investment Rate of Return</u>	<u>Mortality Table</u>	<u>Mortality Scale</u>
June 30, 2020	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

See accompanying notes to the required supplementary information

SCHEDULE 3
TOWN OF NEWINGTON, NEW HAMPSHIRE
Schedule of Town OPEB Contributions
For the Year Ended December 31, 2020

<u>Year Ended</u>	<u>Cost-Sharing Multiple Employer Plan Information Only</u>				
	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2020	\$ 60,391	\$ (60,391)	\$ -	\$ 1,899,000	3.18%
December 31, 2019	\$ 59,905	\$ (59,905)	\$ -	\$ 1,791,802	3.34%
December 31, 2018	\$ 64,020	\$ (64,020)	\$ -	\$ 1,754,056	3.65%
December 31, 2017	\$ 56,081	\$ (56,081)	\$ -	\$ 1,570,398	3.57%
December 31, 2016	\$ 56,508	\$ (56,508)	\$ -	\$ 1,784,508	3.17%

See accompanying notes to the required supplementary information

SCHEDULE 4

TOWN OF NEWINGTON, NEW HAMPSHIRE

Schedule of Changes in the Town's Total OPEB Liability and Related Ratios

For the Year Ended December 31, 2020

<u>Single Employer Plan Information Only</u>				
	<u>2020</u>	2019	<u>2018</u>	<u>2017</u>
Total OPEB Liability:				
Service cost	\$ 39,778	\$ 24,342	\$ 25,970	\$ 46,350
Interest	67,326	63,549	57,849	62,992
Changes of benefit terms	-	-	-	-
Changes of assumptions or other inputs	206,071	235,845	(70,643)	28,248
Differences between expected and actual experience	(30,395)	336,415	-	37,127
Benefit payments	<u>(160,538)</u>	<u>(152,379)</u>	<u>(141,957)</u>	<u>(110,219)</u>
Net change in total OPEB liability	122,242	507,772	(128,781)	64,498
Total OPEB Liability - beginning of year	<u>2,105,065</u>	<u>1,597,293</u>	<u>1,726,074</u>	<u>1,661,576</u>
Total OPEB Liability - end of year	<u>\$ 2,227,307</u>	<u>\$ 2,105,065</u>	<u>\$ 1,597,293</u>	<u>\$ 1,726,074</u>
Covered employee payroll	\$ 1,503,074	\$ 1,352,665	\$ 1,112,685	\$ 1,409,499
Total OPEB liability as a percentage of covered employee payroll	148.18%	155.62%	143.55%	122.46%
<u>Significant Actuarial Assumptions</u>				
Discount rate	2.12%	3.26%	4.11%	3.44%
Health cost trend rates:				
Initial	7.5% - 2021	8.0% - 2020	7.5% - 2020	8.5% - 2019
Ultimate	4.5% - 2027	4.5% - 2027	4.5% - 2026	5% - 2026
Mortality data set	SOA Pub-2010	SOA Pub-2010	RPH-2018	RPH-2018
Mortality improvement scale	MP-2019	MP-2019	MP-2018	MP-2018

See accompanying notes to the required supplementary information

SCHEDULE 5

TOWN OF NEWINGTON, NEW HAMPSHIRE

Schedule of Changes in the Town's Proportionate Share of the Net Pension Liability

For the Year Ended December 31, 2020

Measurement Period Ended	Town's Proportion of the Net Pension Liability	Town's Proportionate Share of the Net Pension Liability	Town's Covered Payroll	Town's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30, 2020	0.09527532%	\$ 6,093,953	\$ 1,818,926	335.03%	58.72%
June 30, 2019	0.10209760%	\$ 4,912,584	\$ 1,815,924	270.53%	65.59%
June 30, 2018	0.09701491%	\$ 4,671,464	\$ 1,644,760	284.02%	64.73%
June 30, 2017	0.10027697%	\$ 4,931,614	\$ 1,665,390	296.12%	62.66%
June 30, 2016	0.10250585%	\$ 5,450,846	\$ 1,734,301	314.30%	58.30%
June 30, 2015	0.10331667%	\$ 4,092,918	\$ 1,753,793	233.38%	65.47%
June 30, 2014	0.11097880%	\$ 4,165,684	\$ 1,799,080	231.55%	66.32%
June 30, 2013	0.11107876%	\$ 4,780,590	\$ 1,764,985	270.86%	59.81%

Significant Actuarial Assumptions

Measurement Periods	Inflation	Salary Increases	Investment Rate of Return	Mortality Table	Mortality Scale
June 30, 2020	2.00%	5.60%	6.75%	Pub-2010	MP-2019
June 30, 2016 - 2019	2.50%	5.60%	7.25%	RP-2014	MP-2015
June 30, 2013 - 2015	3.00%	3.75-5.80%	7.75%	RP-2000	Scale AA

See accompanying notes to the required supplementary information

SCHEDULE 6
TOWN OF NEWINGTON, NEW HAMPSHIRE
Schedule of Town Pension Contributions
For the Year Ended December 31, 2020

<u>Year Ended</u>	<u>Contractually Required Contribution</u>	<u>Contributions in Relation to the Contractually Required Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Town's Covered Payroll</u>	<u>Contributions as a Percentage of Covered Payroll</u>
December 31, 2020	\$ 445,805	\$ (445,805)	\$ -	\$ 1,899,000	23.48%
December 31, 2019	\$ 426,321	\$ (426,321)	\$ -	\$ 1,791,802	23.79%
December 31, 2018	\$ 434,053	\$ (434,053)	\$ -	\$ 1,754,056	24.75%
December 31, 2017	\$ 373,269	\$ (373,269)	\$ -	\$ 1,570,398	23.77%
December 31, 2016	\$ 381,198	\$ (381,198)	\$ -	\$ 1,784,508	21.36%
December 31, 2015	\$ 351,992	\$ (351,992)	\$ -	\$ 1,719,322	20.47%
December 31, 2014	\$ 350,052	\$ (350,052)	\$ -	\$ 1,755,579	19.94%
December 31, 2013	\$ 327,460	\$ (327,460)	\$ -	\$ 1,822,630	17.97%

See accompanying notes to the required supplementary information

TOWN OF NEWINGTON, NEW HAMPSHIRE
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2020

NOTE 1—BUDGET TO ACTUAL RECONCILIATION

Amounts recorded as budgetary amounts in the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budgetary Basis) – General Fund (Schedule 1) are reported on the basis budgeted by the Town under state regulations. Those amounts differ from those reported in conformity with accounting principles generally accepted in the United States of America in the Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds (Exhibit D). Property tax budgetary revenues are recognized when levied rather than when susceptible to accrual. Budgetary revenues and other financing sources and expenditures and other financing uses were adjusted for encumbrances, non-budgetary revenues and expenditures, non-budgetary transfers in, budgetary expenditures and budgetary transfers out as follows:

	Revenues and Other Financing <u>Sources</u>	Expenditures and Other Financing <u>Uses</u>
Per Exhibit D	\$ 7,381,972	\$ 6,491,909
Difference in property taxes meeting susceptible to accrual criteria	38,953	
Encumbrances - December 31, 2019		(3,300)
Non-budgetary revenues and expenditures	(131,727)	(331,507)
Non-budgetary transfers in	(8,937)	
Budgetary expenditures		28,250
Budgetary transfers out		538,614
Per Schedule 1	<u>\$ 7,280,261</u>	<u>\$ 6,723,966</u>

NOTE 2—SCHEDULE OF CHANGES IN THE TOWN'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY AND SCHEDULE OF TOWN OPEB CONTRIBUTIONS

In accordance with GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's proportionate share of the net OPEB liability and schedule of Town OPEB contributions. The Town implemented the provisions of GASB Statement #75 during the year ended December 31, 2017. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

NOTE 3—SCHEDULE OF CHANGES IN THE TOWN'S TOTAL OPEB LIABILITY AND RELATED RATIOS

In accordance with GASB Statement #75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, the Town is required to disclose historical information for each of the prior ten years within a schedule of changes in the Town's total OPEB liability and related ratios. The Town implemented the provisions of GASB Statement #75 during the year ended December 31, 2017. Accordingly, the historic information has only been presented for those years which information was readily available. Additional disclosures will be made in future years as additional information becomes available.

DEPARTMENT EXPENDITURES

	2020 APPROVED AT TOWN MEETING	2021 ACTUAL SPENT UNAUDITED
EXECUTIVE OFFICE	322,646	333,612
ELECTION / REGISTRATIONS	7,849	9,230
TAX COLLECTOR / TOWN CLERK	95,594	81,797
ASSESSING / FINANCE	135,912	105,377
LEGAL	95,005	93,062
TOWN BUILDING ADMINISTRATION	35,823	35,967
TOWN HALL	39,806	51,238
TOWN GARAGE	23,170	17,470
OLD TOWN HALL	22,325	13,835
MEETING HOUSE	9,427	4,401
FIRE STATION	41,827	40,817
POLICE STATION	52,700	51,519
STONE SCHOOL	5,850	234
OLD PARSONAGE	5,045	4,698
INSURANCE	282,551	237,248
REGIONAL ASSOCIATIONS	44,331	43,581
CODE ENFORCEMENT	137,055	134,016
EMERGENCY MANAGEMENT	19,074	14,792
STREET LIGHTING	16,500	13,199
TRANSFER STATION / TRASH COLLECTION	185,782	171,150
PEST CONTROL	32,250	30,725
HEALTH-CITIZENS	1	0
WELFARE ASSISTANCE	10,000	0
LAND MANAGEMENT	66,301	70,525
ECONOMIC DEVELOPMENT COMMITTEE	14,644	9,746
DEBT SERVICE	111,345	66,505
CAPITAL OUTLAY	157,500	65,442
TOTAL GENERAL GOVERNMENT	\$ 1,970,313	\$ 1,700,186
PLANNING BOARD	171,865	134,530
CEMETERY	20,133	19,328
POLICE DEPARTMENT	1,828,990	1,747,897
FIRE DEPARTMENT	1,869,135	1,869,002
HIGHWAY	554,413	532,955
RECREATION	51,850	48,791
LIBRARY	255,393	218,222
HISTORIC DISTRICT	4,800	3,183
CONSERVATION	8,518	1,871
OTHER ARTICLES	497,000	497,000
TOTAL ALL DEPARTMENTS (EXCEPT SEWER)	\$ 7,232,410	\$ 6,772,965
SEWER COLLECTION / DISPOSAL	1,318,428	1,887,045
TOTAL SEWER DEPARTMENT	\$1,318,428	\$1,887,045

2021 Newington Town Wages

		<u>Overtime-</u> (amount included in the number to the left)			<u>Overtime-</u> (amount included in the number to the left)
	Wages			Wages	
FIRE					
Belair, Andrew	69,660.65	7,997.01	Lisowski, Brandon J.	66,320.18	10,981.86
Carey, Brian	400.00		March, Jonathan	97,393.80	27,241.66
Carey, Michael	48,395.00	9,151.20	Martino, Andrew J	27,443.71	2,051.43
Clay, Carter J	31,828.09	4,960.53	McCooley, John	73,225.25	12,937.83
Connors, Jonathan	71,715.66	13,589.40	McInnis, Michael	4,218.80	
Corcoran, David J	83,300.60	19,577.25	Moynihan, Patrick	104,884.54	
Gorski, Alexandria	55,395.27	3,767.81	Mu, Laurie	17,350.29	
Graham, Jared	20,976.70	725.70	Nicol, Jeremy	75,306.33	14,108.15
Hickman, Colin	22,047.63	396.93	Plante, Jessica L	63,258.50	11,316.14
Hoyt, Edward J.	116,363.62		Quigley, Cameron	10,969.99	851.87
Isabel, Joseph	47,047.34	5,981.94	Ricker, Keegan	385.00	
Johnson, Eric	12,575.94	53.82	Tasker, Kayla	1,400.16	
Kraus, Michael	4,171.04	47.76			
POLICE					
Arsenault, Jared	72,795.69	10,423.22	Meyers, James	78,373.35	13,311.93
Auger, Jessica	70,597.64	5,934.25	Newcomer, Brian	44,246.27	
Bilodeau, Michael	113,403.89		O'Reilly, Sean J	96,782.18	15,189.94
Blaisdell, Scott	14,475.00		Smart, Brandon	103,848.46	13,845.43
Burns, Nicholas R	71,875.38	11,042.16	Sobel, Adin		
Cooney, Taylor	51,990.49	4,525.82	St. Laurent, Diana	230.86	
Costin, Patrick	68,557.25	2,783.19	Sullivan, Michael	29,767.66	248.64
Forbes, Catherine	120.00		Wareing, Keri E	29,893.33	5,668.74
Jones, Ethan	73,707.34	11,012.83	Whyte, Brian	9,314.76	
Lorenz, Douglas	27,112.50		Wood, Andrew	93,292.50	12,149.42
McClare, Timothy	14,750.00				
SEWER					
Cole, Thursby D.	2,633.66		Stern, Rick	2,633.66	
Hazelton, Tom	2,633.66				

2021 Newington Town Wages

		<u>Overtime-</u> (amount included in the number to the left)			<u>Overtime-</u> (amount included in the number to the left)
	Wages			Wages	
LIBRARY					
Alexandropoulos, Kiska	375.00		Martin, Kevin	50.00	
Berry, Lara	60,760.00		Obertanec, Debbra	561.00	
Day-Lollini, Patricia	252.00		Plante, Amanda	32,467.37	
Knox, Paula	315.00		Tomlinson, Theresa L	24,987.26	
Kohlhase, Debra R	11,445.50				
TOWN HALL					
Anderson, Erik	3,145.00		Kendall, Jane K.	6,241.82	
Anderson, Karen	14,085.24		Kimball III, Howard	2,448.00	
Bagley, Sheryl	41,436.14	394.88	Klanchesser, John	1,073.00	
Blonigen, Bob	6,279.00		Latchaw, Kenneth	2,093.00	
Boy, Eleanor M.	28,763.34		Marconi, Mike	8,372.00	
Brown, Tonya	281.25		Miner, Abigail	8,922.00	
Burbank, Ava	4,357.50	123.75	Miner, Sydnie	4,256.25	
Burovac, Frank	29,141.12		Mulstay, Jennifer	1,073.00	
Caradonna, Doreen	21,753.86		Obertenac, David	960.00	
Caruso, Jaime	4,578.75		O'Reilly, John	785.00	
Coleman, Chase	371.88		Paquin, Steven	15,447.75	
Coleman, Laura	45,000.02		Philbrick, Susan	25,992.11	
Coleman, Matthew	1,452.50		Regan, Michael	7,640.00	
Connors, Timothy "Ted"	8,372.00		Reinhold, Frank	13,262.57	
Daigle, Craig	9,717.10		Roy, Martha S.	77,887.90	
Dell Isola, Gigi	1,087.50		Saklad, Cynthia	24,849.60	
Deschaine, Paul R	21,861.21		Smart, Charles A	6,778.34	
Fabrizio, James	1,073.00		St. Laurent, Rick	1,005.28	
Frink, John D.	1,885.75		Thomas, Leonard H	29,622.73	
Grube, Noel	3,045.00		Vietas, Suzanne	1,125.09	
Hart Jr, Robert C.	7,640.00		Walsh, Joseph	337.50	
Hebert, Ann	1,198.00		Welch, Gail	448.55	
Kelley, Kevin	55,115.50		Willson, Derick	884.80	

TAX RATE HISTORY PER \$1,000

	2006	2007	2008	2009	2010	2011	2012	2013
TOWN	\$4.87	\$5.17	\$5.26	\$5.09	\$5.09	\$5.00	\$4.89	\$4.72
COUNTY	\$0.88	\$0.84	\$0.89	\$1.03	\$1.03	\$1.04	\$1.08	\$1.16
SCHOOL	\$0.92	\$0.52	\$0.64	\$0.49	\$0.49	\$0.51	\$0.57	\$0.65
STATE SCHOOL	\$2.40	\$2.38	\$2.18	\$2.41	\$2.51	\$2.40	\$2.41	\$2.46
TOTAL	\$9.07	\$8.91	\$8.97	\$9.02	\$9.12	\$8.95	\$8.95	\$8.99
	2014	2015	2016	2017	2018	2019	2020	2021
TOWN	\$5.46	\$5.14	\$5.17	\$5.11	\$5.05	\$5.72	\$6.31	\$6.31
COUNTY	\$1.15	\$1.05	\$1.09	\$1.05	\$1.03	\$0.86	\$0.88	\$0.89
SCHOOL	\$0.61	\$0.69	\$0.57	\$0.41	\$0.78	\$0.66	\$0.83	\$1.00
STATE SCHOOL	\$2.50	\$2.62	\$2.32	\$2.53	\$2.41	\$2.10	\$1.87	\$1.78
TOTAL	\$9.72	\$9.50	\$9.15	\$9.10	\$9.27	\$9.34	\$9.89	\$9.98

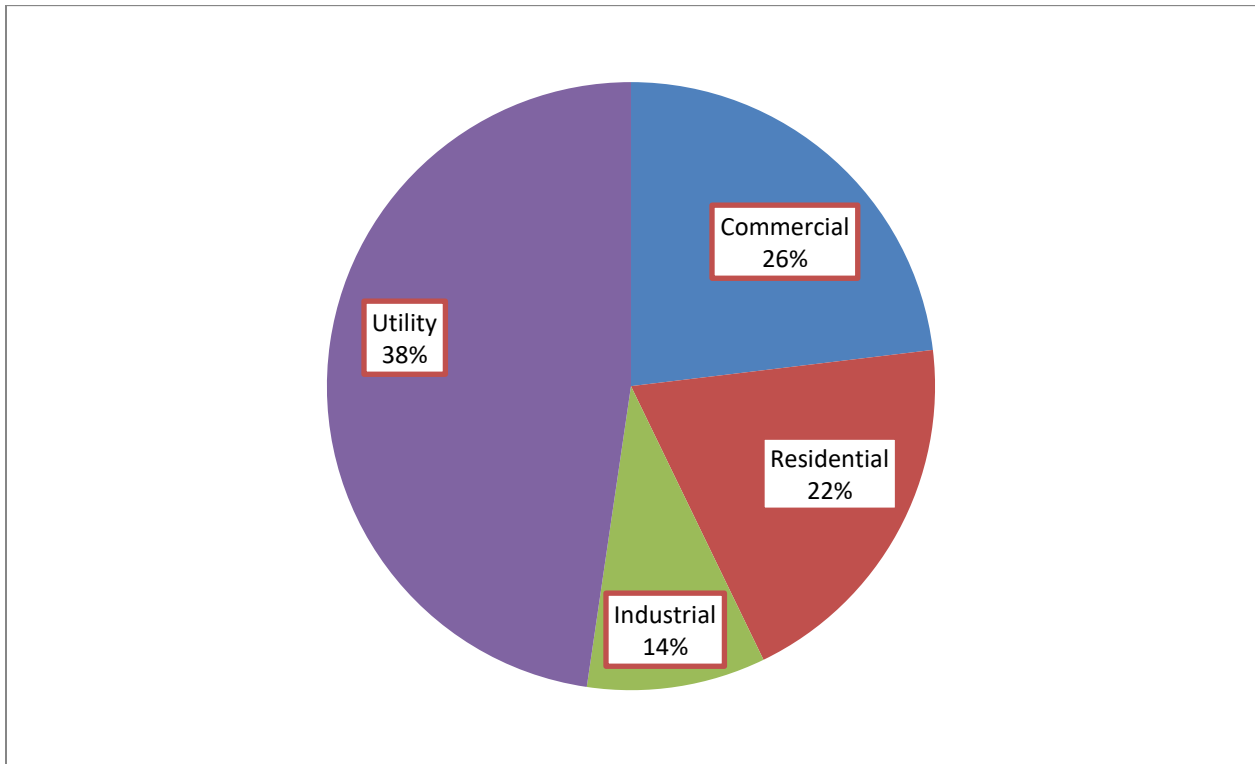
2021 TOP TAXPAYERS

NAME	2021 ASSESSMENT	TAX AMOUNT
EP NEWINGTON	\$190,000,000	\$1,371,800
GSP NEWINGTON, LLC	\$64,652,000	\$645,231
SBAF RUNNING FOX, INC	\$53,028,350	\$529,222
PUBLIC SERVICE NH	\$69,020,000	\$498,324
FOX RUN JOINT VENTURE	\$46,670,300	\$453,635
SUBCOM CABLE SYSTEMS, INC	\$36,726,870	\$356,985
SPRAGUE OPERATING RESOURCES, LLC	\$33,451,000	\$306,375
MARITIMES & NORTHEAST PIPELINE, LLC	\$17,325,000	\$125,086
GEORGIA-PACIFIC GYPSUM, LLC	\$11,700,000	\$113,724

TAX BASE BREAKDOWN

The following chart shows the breakdown of gross assessed valuation for each of the different zones in town totaling \$988,806,555. Elderly, veterans and pollution control credits of \$19,027,100 result in a net assessed value of \$969,779,455. Utility/ Industrial decreased from 43% to 38% in 2021

Commercial		\$247,336,780
Residential		\$216,338,285
Industrial		\$127,387,890
Utility/Industrial		\$397,743,600
TOTAL 2021 Tax Valuation		\$ 988,806,555



SUMMARY INVENTORY OF VALUATION 2021

LAND:

Under Current Use	89,100
Residential	112,437,303
Commercial/Industrial Land	97,359,300
Total Land	209,885,703

BUILDINGS:

Residential	101,000,982
Commercial/Industrial	313,627,270
Total Buildings:	414,628,252

UTILITIES:

Gas & Electric	364,292,600
Total Utilities:	364,292,600

NON-TAXABLE

Land	58,229,400	
Buildings	88,885,950	
Total Non-Taxable:	147,115,350	
Elderly Exemptions	11	2,900,000
Veteran Credits	50	44,000
Water & Air Pollution	6	16,127,100
Net Valuation for Tax Rate		969,779,455

ASSESSING DEPARTMENT

Sales of residential properties have been very strong, with most all selling well above the assessed value. Newington is a desirable place to call home. The major commercial sale in 2021 was Newington Park (the property adjacent to Fox Run Mall) which sold for over \$13 million.

The major concern to the assessing department in 2021 has been the decline in the value of power plants and analyzing the technical data to determine the true market value. There are several indicators to determine value and all of those are being reviewed carefully. Utilities are the largest part of the town's property base and value declines severely affect the tax rate. The town was able to reach a settlement value with Essential Power at \$190,000,000 for 2021 and a further reduction of \$5,000,000 in 2022.

Copies of all property record cards, containing the data on which the assessments are based, are available at the Town Hall during regular office hours and on the town's website under Assessors Database, for your review.

The Department of Revenue completed data verification of several residential properties, the towns exemptions, credits, and current use files to confirm the accuracy of the town records and we are pleased to report that DRA did not find any significant errors. It is of the utmost importance to have accurate data to ensure all property owners in Newington are assessed equitably. If you have questions please contact the Selectmen's office.

	2017	2018	2019	2020	2021
Average Non-WF House Price	\$719,000 8 Sales	\$623,300 7 Sales	\$614,692 16 Sales	\$746,900 8 Sales	\$825,000 5 Sales
Average Water Front House Price	\$1,105,000 4 Sales	\$1,122,000 5 Sales	\$1,885,000 3Sales	\$1,670,000 2 Sales	\$2,250,000 1 Sale
Average Residential Lot Price	0 Sale	\$287,000 2 Sales	\$267,000 2 Sales	\$380,000 2 Sales	\$ 400,000 1 Sale

TOWN CLERK / TAX COLLECTOR

Year Ending December 31, 2021

Tax Collector's Report 2021

Town Clerk's Report 2021

Levy of 2021

Taxes Committed to Collector:

Property Taxes	\$8,991,180.91
Current Use Penalty	\$24,180.00
Interest 2021	\$1,479.99
Interest 2020 before	
Liens were Executed	\$ 6,245.56
TOTAL:	\$9,023,086.46

Motor Vehicles	\$400,084.16
UCC Filings	\$1,470.00
Dog Licenses	\$926.00
Boat Registrations	\$5,343.16
Vital Records	\$203.00
Miscellaneous Fees	\$435.00
TOTAL:	\$408,461.32

Remitted to Treasurer:

Property Taxes	\$9,016,226.82
Current Use Penalty	\$24,180.00
Interest Paid	\$7,725.55
Yield Tax (2020)	\$2,068.24
Abatements	\$11,959.02
Refunds	\$453.06
TOTAL:	\$9,061,706.57

Remitted to State:

Motor Vehicles	\$107,866.16
Dog Licenses	\$335.50
Vital Records	\$227.00
TOTAL:	\$108,428.66

Tax Lien - Levy 2020

Total Liens Executed	\$19,635.01
Lien Costs & Interest	\$630.21
Payments Plus Int.	\$12,454.01
Balance	\$7,811.21

Tax Liens - Previous Years

Total Liens	\$46,906.64
Interest	\$896.95
Payments Plus Int.	\$4,277.56
Balance	\$43,526.03

Treasurer's 2021 General Fund Report

GENERAL FUND	FY 2020	FY 2021 UNAUDITED
Beginning General Fund Balance January 1	\$ 3,311,070.90	\$ 3,752,436.94
Revenue:		
Selectman's Office	622,155.37	883,845.59
Tax Collector	9,033,510.01	9,260,159.87
Town Clerk	327,676.75	385,151.82
Fire Department Revenue	135,271.11	265,426.23
Police Department Revenue	191,966.11	194,648.50
HIC MedPart B	19,836.36	42,809.81
State of NH Treasury AP Pymt	258,356.54	292,668.45
Electronic Deposits (Clerk, Tax Coll. State of NH)	136,014.62	231,611.19
Interest and Adjustments	14,384.98	30,212.38
US JHSS Stimulous Pymt	1,331.11	
Eversource	11,000.00	132,000.00
Total Revenue:	\$ 10,751,502.96	\$ 11,718,533.84
Expenses:		
Accounts Payable	7,466,315.65	8,273,535.75
Payroll	2,078,872.86	2,156,535.88
Payroll Taxes	510,432.48	522,323.11
Bank Charges, Adjustments, Returned Items	154,559.55	198,595.72
Clerk Electronic Transfers to State	99,956.38	108,733.48
NHRS ACH		330,205.22
Total Expenses:	\$ 10,310,136.92	\$ 11,589,929.16
Closing General Fund Balance	3,752,436.94	3,881,041.62
Cash Balance 2020 & 2021	\$ 3,752,436.94	\$ 3,881,041.62
Payroll Account Balance 2020 & 2021	5,000.00	5,000.00
Total Cash Balance	\$ 3,757,436.94	\$ 3,886,041.62

NEWINGTON TRUSTEES OF THE TRUSTS COMMITTEE

2021 REPORT

This has been a transition year for the Trust accounts of Newington. In March of 2021, the Trustees voted to move the Trust Funds from Captrust (management) and Charles Schwab (holdings) to Three Bearings Fiduciary Advisors (management) and Fidelity (holdings). The transfer of funds began in June and finished in September 2021. This transition is the reason that all the trust funds have both Schwab and Common TF (Fidelity) lines in the Report of the Trustees (MS-9). The town's Capital Reserve Funds and the Sewer Enterprise Fund continue to be held with TD Bank.

Three Bearings reviewed the MS-9 from 2019, back up documentation and recommendations from the State Department of Justice, Charitable Trust Unit and determined there were some trust accounts that needed to be corrected. Further information can be provided by the Trustees. Some of the notable corrections to funds were the result of a 2015 court order requesting that some of the Library Funds be combined and/or closed, which previously hadn't been done. Three of the sub funds of the Scholarship Trust belonged in the Library Fund, those were moved. The Explosives Detection K9 Trust was originally set up as a Capital Reserve Fund at TD Bank; this fund was moved to Fidelity as it is a Private Trust. The H Newton Church Fund has been deemed by the State Charitable Trust Unit to be unlawful. A check to the Town Church will be written in January 2022 for the balance and to close this account.

The Newington Trust Funds are managed by Three Bearings Fiduciary Advisors, Inc., 380 Lafayette Road, Hampton, NH 03842 under a conservative investment policy by the trustees and approval of the New Hampshire Attorney General.

Sincerely,

Mark Phillips

Gina Gilmore

Jennifer Mulstay, Chair

Town Of Newington
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2021

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL		
				Balance Beginning of Year	Additions-Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Balance End of Year	Principal & Income	Ending Market Value
PRIVATE TRUSTS												
1927	H. Newton Church	Preaching	Common TF	0.00	1,456.28	1,456.28	0.00	49.45	0.00	49.45	1,505.73	1,624.23
2020	Explosives Detection K9 Trust	Police K9 Care	Common TF	0.00	19,069.21	19,069.21	0.00	286.67	0.00	286.67	19,357.88	20,881.37
	Total Private Trusts			0.00	20,525.49	20,525.49	0.00	338.12	0.00	338.12	20,863.61	22,505.60
LIBRARY												
1909	Benjamin F. Webster Trust Fund	Non Fiction	Common TF	0.00	0.00	0.00	0.00	15.63	15.63	0.00	0.00	0.00
1969	Florence C. Watson Memorial Book Fund	Books	Common TF	0.00	0.00	0.00	0.00	15.85	15.85	0.00	0.00	0.00
1922	Langdon Fund 1922	Best Use	Common TF	0.00	0.00	0.00	0.00	744.32	744.32	0.00	0.00	0.00
1945	Langdon Fund 1945	Best Use	Common TF	0.00	0.00	0.00	0.00	2,252.20	2,252.20	0.00	0.00	0.00
1945	Langdon Fund 1945-2	Best Use	Common TF	0.00	0.00	0.00	0.00	379.80	379.80	0.00	0.00	0.00
1978	Langdon Fund 1978	Library Maintenance	Common TF	0.00	36,504.57	36,504.57	0.00	544.07	76.92	467.15	36,971.72	39,881.44
1963	Lib. Langdon Fund	Best Use	Common TF	0.00	0.00	0.00	0.00	2.99	2.99	0.00	0.00	0.00
1992	Virginia M. Rowe	Best Use	Common TF	0.00	0.00	0.00	0.00	29.67	29.67	0.00	0.00	0.00
2015	Langdon Best Use Fund	Best Use	Common TF	0.00	480,633.51	480,633.51	0.00	6,115.99	2,356.55	3,759.44	484,392.95	522,515.19
1922	Langdon Fund 1922	Best Use	Schwab	100,670.37	-100,670.37	0.00	463.64	747.91	1,211.55	0.00	0.00	0.00
1945	Langdon Fund 1945	Best Use	Schwab	300,731.46	-300,731.46	0.00	1,409.89	2,234.35	3,644.24	0.00	0.00	0.00
1945	Langdon Fund 1945-2	Best Use	Schwab	49,566.51	-49,566.51	0.00	239.82	368.32	608.14	0.00	0.00	0.00
978	Langdon Fund 1978	Library Maintenance	Schwab	34,355.64	-34,355.64	0.00	163.88	255.28	419.16	0.00	0.00	0.00
	Total Library			485,323.98	31,814.10	517,138.08	2,277.23	13,706.38	11,757.02	4,226.59	521,364.67	562,396.63

**Town Of Newington
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2021**

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL		Ending Market Value
				Balance Beginning of Year	Additions-Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Balance End of Year	Principal & Income	
SCHOLARSHIPS												
1970	The Newington Families Scholarship Fund	Scholarship	Common TF	0.00	86,200.00	86,200.00	-216.07	1,124.27	0.00	908.20	87,108.20	93,963.72
1909	Benjamin F. Webster Trust Fund	Non Fiction	Schwab	622.34	-622.34	0.00	8.25	3.89	12.14	0.00	0.00	0.00
1969	Florence C. Watson Memorial Book Fund	Books	Schwab	631.68	-631.68	0.00	8.36	3.95	12.31	0.00	0.00	0.00
1927	H. Newton Church	Preaching	Schwab	1,643.64	-1,643.64	0.00	21.78	10.28	32.06	0.00	0.00	0.00
1963	Lib. Langdon Fund	Best Use	Schwab	124.47	-124.47	0.00	1.65	0.79	2.44	0.00	0.00	0.00
1970	The Newington Families Scholarship Fund	Scholarship	Schwab	80,755.79	-80,755.79	0.00	1,071.41	710.66	1,782.07	0.00	0.00	0.00
1992	Virginia M. Rowe	Best Use	Schwab	1,244.71	-1,244.71	0.00	16.55	7.76	24.31	0.00	0.00	0.00
Total Scholarships				85,022.63	1,177.37	86,200.00	911.93	1,861.60	1,865.33	908.20	87,108.20	93,963.72
CEMETERY												
1977	Gen Care Funds	Cemetery Improvements	Common TF	0.00	86,484.26	86,484.26	0.00	11,599.34	0.00	11,599.34	98,083.60	105,802.89
1993	Pickering Cemetery	Pickering Cemetery	Common TF	0.00	1,723.39	1,723.39	0.00	1,033.95	0.00	1,033.95	2,757.34	2,974.35
1977	Gen Care Funds	Cemetery Improvements	Schwab	80,470.40	-80,470.40	0.00	9,735.52	669.29	10,404.81	0.00	0.00	0.00
1993	Pickering Cemetery	Pickering Cemetery	Schwab	1,562.28	-1,562.28	0.00	981.50	18.86	1,000.36	0.00	0.00	0.00
195-2004	Perpetual Care	Lot Maintenance	Common TF	42,833.10	4,850.85	47,683.95	33,755.31	35,901.39	34,322.69	35,334.01	83,017.96	89,551.61
Total Cemetery				124,865.78	11,025.82	135,891.60	44,472.33	49,222.83	45,727.86	47,967.30	183,858.90	196,328.85

Town Of Newington
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2021

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL Principal & Income	Ending Market Value
				Balance Beginning of Year	Additions-Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year		
TOWN											
1998	Ambulance & Major Med. Equipment	Ambulance, Medical Equipment	TD Bank	202,449.10	50,000.00	252,449.10	1,596.44	229.97	0.00	1,826.41	254,275.51
2020	Cemetery Capital Reserve Fund	Cemetery CRF	TD Bank	4,000.00	0.00	4,000.00	0.00	4.45	0.00	4.45	4,004.45
2005	Cemetery Maintenance	Cemetery Maintenance	TD Bank	21,748.54	0.00	21,748.54	482.70	25.17	0.00	507.87	22,256.41
2006	Fire Department SCBA Fund	Fire Dept. SCBA	TD Bank	20,642.42	0.00	20,642.42	457.26	23.89	0.00	481.15	21,123.57
2020	Fire Department Vehicle Major Repair Capital Reserve Fund	Fire Dept. Vehicles	TD Bank	25,000.00	25,000.00	50,000.00	0.00	27.79	0.00	27.79	50,027.79
1999	Fire Dept. Communications	Fire Dept. Communications	TD Bank	24,515.43	10,000.00	34,515.43	153.65	27.73	0.00	181.38	34,696.81
2003	Fox Point Maintenance Fund	Fox Point Maintenance	TD Bank	116,054.40	0.00	116,054.40	2,937.92	134.71	0.00	3,072.63	119,127.03
2012	Health Plan Deductible Supplement Fund	Health Plan Supplement	TD Bank	19,682.14	0.00	19,682.14	436.84	22.77	0.00	459.61	20,141.75
2011	Langdon Library Building Fund	Library Building Fund	TD Bank	15,085.56	-3,055.00	12,030.56	112.87	16.39	0.00	129.26	12,159.82
2007	Major Road Work Fund	Major Road Work	TD Bank	401,706.32	132,000.00	533,706.32	5,913.80	468.75	0.00	6,372.55	540,078.87
2007	Mott Pond Drainage Improvement Fund	Mott Pond Drainage	TD Bank	50.47	0.00	50.47	1.12	0.06	0.00	1.18	51.65
2004	Municipal Building Emergency Repairs	Municipal Building Repair	TD Bank	117,266.07	0.00	117,266.07	2,608.88	135.70	0.00	2,744.58	120,010.65
2021	Police Computer Equipment Capital Reserve Fund	Police Computer Equipment	TD Bank	0.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00
1998	Police Dept. Radio Equipment	Police Radio	TD Bank	10,011.02	5,000.00	15,011.02	26.96	11.26	0.00	38.22	15,049.24
2005	Recreation Area Maintenance	Recreation Maintenance	TD Bank	35,947.98	0.00	35,947.98	782.01	41.21	0.00	823.22	36,771.20
2021	Replacement of Major Fire Department Equipment Capital Reserve Fund	Replacement of Major Fire Dept Equipment	TD Bank	0.00	200,000.00	200,000.00	0.00	0.00	0.00	0.00	200,000.00
1986	Replacement of Vehicles Operated by the Fire Department Capital Reserve Fund	Fire Dept. Vehicles	TD Bank	276,792.00	5,000.00	281,792.00	4,855.06	316.79	0.00	5,171.85	286,963.85

Town Of Newington
Report of the Trustees of Trust Funds
For the Calendar Year Ending December 31, 2021

First Deposit	Name of Fund	Purpose of Fund	How Invested	PRINCIPAL			INCOME			TOTAL	
				Balance Beginning of Year	Additions-Withdraw Gain-Loss	Balance End of Year	Balance Beginning of Year	Net Income	Expended During Year	Balance End of Year	Principal & Income
TOWN											
2005	Replacement of Vehicles Operated by the Highway Department Capital Reserve Fund	Highway Dept. Vehicles	TD Bank	65,923.75	25,000.00	90,923.75	3,427.56	78.00	0.00	3,505.56	94,429.31
2001	School Property Maintenance Fund	School Property Maintenance	TD Bank	100,333.39	0.00	100,333.39	1,389.64	114.91	0.00	1,504.55	101,837.94
2016	Sewer Enterprise Fund	Sewer Enterprise	TD Bank	1,332,346.47	0.00	1,332,346.47	12,275.19	1,959.30	0.00	14,234.49	1,346,580.96
2012	Stone School Fund	Stone School	TD Bank	30,627.07	0.00	30,627.07	679.77	35.44	0.00	715.21	31,342.28
2016	Town Generators Capital Reserve Fund	Generators	TD Bank	50,270.60	10,000.00	60,270.60	724.39	57.52	0.00	781.91	61,052.51
1999	Town Wide Revaluation	Revaluation	TD Bank	25,476.37	25,000.00	50,476.37	95.01	28.44	0.00	123.45	50,599.82
Total Town				2,895,929.10	493,945.00	3,389,874.10	38,957.07	3,750.25	0.00	42,707.32	3,432,581.42
TOWN EXPENDABLE TRUST FUNDS											
2020	Explosives Detection K9 Trust	Police K9 Care	TD Bank	13,225.69	-13,225.69	0.00	31.82	9.81	41.63	0.00	0.00
2016	Special Education Expendable Trust Fund	Educational Purposes	TD Bank	131,292.25	0.00	131,292.25	2,520.66	151.49	0.00	2,672.15	133,964.40
2004	Town Employee's Accumulated Leave Fund	Employee Benefits	TD Bank	40,205.22	0.00	40,205.22	111.43	45.02	0.00	156.45	40,361.67
2017	Tuition Expendable Fund	Educational Purposes	TD Bank	72,781.69	0.00	72,781.69	1,222.03	83.78	0.00	1,305.81	74,087.50
Total Town Expendable Trust Funds				257,504.85	-13,225.69	244,279.16	3,885.94	290.10	41.63	4,134.41	248,413.57
GRAND TOTALS:				3,848,646.34	545,262.09	4,393,908.43	90,504.50	69,169.28	59,391.84	100,281.94	4,494,190.37
											4,558,189.79

Langdon Library 2021
Summary of Accounts

Town Appropriated Checking

Beginning Balance 01/01/2021		\$9,797.67
Operating Distributions	\$30,700.00	
Bank Interest Earned	\$4.14	
NH Charitable Foundation Donation	\$1,000.00	
Total Deposits		\$31,704.14
Expenses Paid		(\$41,817.47)
Ending Balance 12/31/2021		-\$315.66

Trustee Checking

Beginning Balance 01/01/2021		\$49,745.12
Interest	\$8,069.04	
ARPA Award	\$1,088.00	
Patron/Business Donations	\$1,220.00	
Capital Reserve Funds	\$3,055.00	
Trustee of Trust Funds	\$1,369.72	
Total Deposits		\$14,801.76
Expenses Paid		(\$41,787.29)
Ending Balance 12/31/2021		\$22,759.59

Piscataqua Checking

Beginning Balance 01/01/2021		\$18,605.57
Total Deposits		\$11,144.82
Expenses Paid		(\$3,200.00)
Ending Balance 12/31/2021		\$26,550.39

Balance of Funds on Hand 12/31/2021

\$48,994.32

Newington Sewer Treasurer's Report

January 2021 - December 2021

Operating Fund - Checking Account (214)

Beginning Bank Balance	\$	1,028,398.55
Revenue:		
Sewer Use Charges		
Account 02-3403-90-175		
Deposit :	1,124,437.16	
Septage Fees		
Account 02-3403-90-200		
Deposit:	12,020.00	
Inspection & Hookup Fees		
Account 02-3403-90-100		9,635.00
Other Revenues		
Account 02-3403-90-150		
CCD DEPOSIT STATE NH		799,449.40
STATE OF NH AP PYMT		149,177.00
Interest - Bank		1,387.99
Total Revenue:		2,096,106.55
Expenses 1759-01-1828-01		1,852,745.94
Total Expenses:		1,852,745.94
Ending Balance Checking Account:	\$	1,271,759.16

Board of Selectmen

2021 Annual Report

2021 was a very productive year for the Board of Selectmen even with the continued Covid 19 emergency in place until June 11th. A Road Damage settlement was reached with Eversource. These funds were used to repave part of our road system. In 2021 the following roads were paved: Airport Road, Hodgdon Farm Lane, Fox Point (from Beane Lane to Nimble Hill Road) Nimble Hill Road (from the school driveway to Fox Point Road), Little Bay Rd (from McIntyre to the Transfer Station light) and Shattuck Way (from the Sprague entrance by Exit 4 to River Road). We have also finalized the punch list items on Woodbury Avenue with NH Department of Transportation and expect to have the road officially turned over to the town in 2022.

A lighting conversion project was completed in 2021 installing LED lights in many town buildings and completing necessary repairs to several as well. We continue to struggle with the cost to upkeep our nine buildings. While many are historically significant the upkeep of all is approximately \$150,000 annually not including the Building Inspector's time bidding out work.

We have worked extensively on the budget this year to find places where we believe that we can be more efficient. Even in light of the reduced power plant values, through frugal spending we were able to keep the tax rate under \$10. per thousand of assessed valuation; *the ninth lowest town tax rate in the State!*

We thank all our town volunteer boards and committees for their many hours of service. These residents work safeguarding our land, working to ensure proper development of the town, investing our town funds responsibly, establishing and running excellent recreation programs, watching our budget and therefore our tax rate and the list continues! Boards have been working together to address issues of mutual concern. Many of our volunteers have spent decades serving and we are thankful for them. Their historical knowledge is key to keeping Newington the town we continue to be proud of and enjoy. A heartfelt thanks to all.

In addition to this we have witnessed many departments pitching in with a spirit of cooperation, working together to problem solve issues in the face of this pandemic. We urge everyone to become involved in our town by volunteering to serve on a board or committee. Please consult the Town Website (www.newington.nh.us) to find where you can volunteer to help the Town.

Respectfully,

Timothy "Ted" Connors, Chair



Joint Conservation Commission/Planning Board Meeting



Fire Dept. helping to decorate
Town Hall Christmas tree.

Report of the Board of Adjustment

The Board of Adjustment considered the following applications during the year 2021:

- 117 Gosling Road, LLC requested a variance from Article III, to permit overnight boarding of dogs at Play-All-Day located at 105-117 Gosling Road. Tax Map 28, Lot 02. The request was granted.
- Judith Poulin requested a variance from Article VII to allow the creation of a residential lot with 42' of road frontage where 200' was required on property located at 311 Little Bay Road, Tax Map 23, Lot 21. The request was denied.
- Dorene and Rick Stern requested a variance from Article V, Accessory Dwelling Units (ADUs), Section 2, definitions to allow a detached dwelling unit, not connected to the primary residence as required on property located at 516 Shattuck way, Tax Map 7, Lot 5. The request was denied.
- Rollins Farm Holding, LLC and Stoneface Brewing Company requested variances for property located at Shattuck Way, Tax Map 13, Lot 5A:
 - Article III, Sections 2.C, allow public dining/bar with retail sales as accessory uses in the Office Zoning District. The request was granted.
 - Article III, Section 8, to allow paved parking within 20.96' off Shattuck Way where 50' was required. The request was granted.
 - Article III, Section 8, to allow a structure within 30' off the front property line where 75' is required. The request was granted.
 - Article IV, Sections 6 to allow parking within 20' off the front property line where 74' was required. The request was granted.
 - Article IV, Section 10 to allow two principal buildings on the same lot. The request was granted.
 - Article IX, Section 5-Table IX-1 to allow two 56 square foot free standing signs on the same lot. The request was granted.
 - Article IX, Section 6, Table IX-2 to allow two 56 square foot free standing signs when the maximum sign area was 50 square feet per side. The request was granted.
 - Article IX, Section 6, Table IX-2 to allow 196 square foot building identification sign on the west façade when the maximum aggregate sign area on the building front was 4 square feet. The request was granted.
 - Article IX, Section 8, to allow two free standing signs 20' from the front property line where 50' was required. The request was granted.

Matthew Morton

Zoning Board of Adjustment

NEWINGTON CEMETERY TRUSTEES

2021 Report

In-person trustee meetings continued to be curtailed due the COVID-19 pandemic: one meeting was held to prepare the 2022 budget and the proposed Warrant Article (see below).

- Only one burial plot was sold in the Southern Division in 2021
- There were only 4 burials in 2021, (2 cremations and 2 full body vaults)
- Cleaning the monuments in the Eastern division was completed and work began on the Western division. Grub treatment for the European chafer has kept the turf infestation under control.
- We proposed a conversion of the General Care portion (approx. \$95,000) of the Cemetery Trust Fund to an expendable Capital Reserve Fund for general maintenance of the town cemeteries. In the past we could only use the **interest** income. This Warrant Article involves no amount raised by taxation.
- All proceeds from the sale of future cemetery lots will be deposited in the Capital Reserve Fund.



October 2021 photo of the oldest portion of the Newington Town Cemetery Eastern Division, showing the white obelisk monuments of the Knox/Garrett, E. Frink, and Pickering families on the right.

Respectfully submitted,

Margaret F. Lamson

Cosmas Iocovozzi

Alan C. Wilson, Chairman (2024)

Report of the Building Official, Code, and Health Officer

On October 1st, 2021 I assumed the duties and responsibilities of the Building Inspector, Code Enforcement Officer, and Health Officer. The role I perform in each of these positions is to ensure the life and safety of each resident and business owner within the boundaries of Newington through the issuing of building permits and performing the inspections for each project as required by law. I come to Newington with an extensive background in building construction, building codes and look forward to working with the taxpayers of Newington.

My office is also tasked with maintaining all the town owned building to ensure they are being run in the most efficient manner possible. The town has several buildings of various ages, uses, size, and conditions. My goal will be to look at each building and find ways to ensure that they are all being maintained and running as efficiently as possible while ensuring the towns needs and wants are considered.

As the Health Officer I will continue to work with state and local officials to help facilitate the continually changing Covid-19 times we live in. I will also work at advising residents of any other health threats may come up during the year, Triple E, West Nile Virus, Etc.

In 2021 my department collected \$174,142.77 and is categorized as follows

65 Building Permits	\$149,924.77
59 Electrical Permits	\$14,257.00
50 Plumbing & Mechanical permits	\$9,231.00
10 Excavation Permits	\$1000.00

The Total number of permits issued was 184 this year with an estimated cost of construction around \$ 17,379,448.00

I would like to thank the other Town Departments, fellow co-workers, and various boards for making my transition effortless and smooth, and I am very much looking forward to meeting and working with the taxpayers of Newington.

Sincerely,

Steven Paquin
Building, Code, and Health Officer

TOWN OF NEWINGTON

2021 BUILDING PERMIT SUMMARY

<u>Permit #</u>	<u>Date</u>	<u>Map-Lot</u>	<u>Permit Issued To</u>	<u>Address</u>	<u>Cost</u>	<u>Permit Fee</u>	<u>Description</u>	<u>Tenant/Occupant</u>	<u>General Contractor</u>
21-1	1/6	10-1	Tom & Marie Cowgill	288 Fox Point Rd	\$150,000.00	\$1,100.00	Convert mill to SFD	Tom & Maria Cowgill	Self
21-2	1/7	08-01	Custom Pools	373 Shattuck Way	\$164,000.00	\$1,740.00	Remove and replace metal roof	Custom Pools	Southers Construction
21-3	1/19	39-06	Two International Const.	25 NH Ave	\$91,931.00	\$1,020.00	Build out offices	Stewart Title	Two International
21-4	3/8	27-01	Exeter roofing corp.	100 piscataqua	\$158,000.00	\$1,680.00	Re-roof	Sub Com Cable systems	exeter roofing corp.
21-5	3/8	11-14-8	Dana Nowell	116 Fox Point Rd	\$12,400.00	\$30.00	Shed	Dana Nowell	Post Woodworking
21-6	3/9	27-1	Subcom	100 Piscataqua Dr	\$171,820.00	\$1,818.20	Air handler support system	Sub Com Cable systems	Sub Com
21-7	3/22	47-05	Andrew Johnson	3 Fabyan	\$90,000.00	\$630.00	Garage	Andrew Johnson	Self
21-8	3/25	39-06	CP Management	25 New Hampshire	\$2,800.00	\$130.00	Closet	Beacon Hospice	Luke R Moellering
21-9	4/1	47-07	Jarrad Savinelli	6 Fabyan Pt	\$4,000.00	\$53.00	R&R deck add changing are	Jarrad Savinelli	Self
21-10	4/1	17-11	Michael Mathes	133 Fox Point RD	\$45,443.00	\$365.00	Two car garage	Mchael Mathes	Post Woodworking
21-11	4/8	54-06	Brian Short	336 Newington Rd	\$75,000.00	\$2,109.00	Pool House	Brian Short	Self
21-12	4/1	15-02	James Nelson	84 Little Bay	\$10,000.00	\$100.00	Demo House	Nelson & Anderson	DeFranzo Demolition
21-13	4/5	39-09	Farley White	90 Arboretum	\$392,000.00	\$4,020.00	Employee gym	Farley White	Aberthaw Const.
21-14	4/12	15-02	James Nelson	84 Little Bay	\$480,000.00	\$3,360.00	New Residence	James Nelson	Rick Arling
21-15	5/6	51-09	Granite State Solar	428 Newington Rd	\$36,005.00	\$302.00	Roof Mounted Solar	Wayne C. Wood	Granite State Solar

21-16	5/10	28-02	Careno Construction	117 Gosling Rd	\$120,000.00	\$1,300.00	Renovation	Marple Properties	Careno Construction
21-17	5/10	10-6	Nothern Pool & Spa	17 Carters Lane	\$39,000.00	\$100.00	16x32 Inground Pool	Alan Thompson	Nothern Pool & Spa
21-18	5/10	33-01	Wells Roofing	100 Arboretum Drive	\$9,000.00	\$190.00	Re-Roof Elevator Tower	Pease Trade Port	Wells Roofing
21-19	5/13	39-07	Two International Const.	2 International Dr	\$77,100.00	\$870.00	Renovate 6 bathrooms	Two International	Two International
21-20	6/28	28-02	Careno Construction	117 Gosling Rd	\$75,000.00	\$850.00	Interior fit up	TBD	Careno Construction
21-21	7/12	51-22	ReVision Energy Inc.	42 Hodgdon Farm Ln	\$66,010.00	\$512.00	Ground Mounted Solar Array	Neal & Kristine Hogan	Revision Energy
21-22	7/15	20-02	Georgia Pacific	170 Shattuck Way	\$1,000,000.00	\$10,100.00	Erect a 180 ft Concrete Stack	Georgia Pacific	Cianbro Corparation
21-23	7/28	14-16	Site Acquisition	126 River Rd	\$115,000.00	\$1,250.00	Upgrade existing w/new equip	Sprague Energy	SAI Acquisition
21-24	8/9	12-15	Harmony Energy Works	19 Nimble Hill Rd	\$103,231.94		Roof Mounted Solar	HD Caswell Properties	Harmony Energy
21-25	8/26	11-21-A	Dev Atma Khalsa	17 Old Post Rd	\$200,000.00	\$1,450.00	Construct a New SFD	Dev Atma Khalsa	TBD
21-26	9/13	18-11	Renovations Plus	28 Fox Point Rd	\$28,000.00	\$246.00	Attach new garage to existing	Sweeney/Wayss	Renovations plus
21-27	9/16	34-6-3	MJM Architects	45 Gosling Rd	\$11,600.00	\$235.00	Remodel interior of Best Buy	Best Buy	MJM Architects
21-28	10/22	53-09	Berounsky Trust	30 Swan Island Lane	\$20,000.00	\$140.00	2 car garage	Berounsky Trust	Middleton Lumber
21-29	11/1	23-16	Haven Hill Builders	224 Little Bay Road	\$120,000.00	\$840.00	Remodel interior	Harrison & Mallory Buck	Haven Hill Builders, LLC
21-30	11/2	19-20	SENH Habitat for Humanity	29 Fox Run Rd			Interior Renovation	SENH Habitat for Humanity	SENH Habitat for Humanity
21-31	11/10	18-11	Meg & Chris Wayss	28 Fox Point Rd	\$15,000.00	\$105.00	Remodel interior	Meg & Chris Wayss	Hawkeye Construction
21-32	11/12	17-11-03	Michael Mazeau	136 Fox Point Road	\$314,000.00	\$2,941.00	New Residence	Michael Mazeau	Michael Mazeau
21-33	11/22	34-03	Kohls Department Stores	45 Gosling Road	\$300,000.00	\$3,000.00	Renovation	Kohls Department Stores	TBD

21-34	11/22	19-06	KADA Properties LLC	34 Patterson Lane	\$2,500.00	\$235.00	Job Trailer	KADA Properties, LLC	Riverside Pickering Marine
21-35	11/24	12-08	Patrick Patterson	12 Coleman Dr	\$10,815.00	\$70.00	Deck	Patrick Patterson	Southers Construction
21-36	12/3	27-01	Subcom	100 piscataqua Drive	\$107,000.00	\$1,170.00	Concrete slab	Subcom	Bourassa Construction
21-37	12/3	27-01-D	Subcom	120 Shattuck Way	\$1,000,000.00	\$10,000.00	Interior Renovation	Subcom	Monadhock Building
21-38	12/7	19-1	PDA	90 Arboretum Drive	\$1,530,171.00	\$15,301.00	Interior Renovation	Farley White Pease, LLC	Aberthaw Construction
21-39	12/21	22-7	Chris Leahy	4 Brickyard Circle	\$189,600.00	\$120.00	Inground Pool	Chris Leahy	South Shore Gunite Pools
21-40	12/27	23-14	Brian Rogers	2 Little Bat Road Ext.	\$7,277.00	\$50.00	Roof Mounted Solar	Brian Rogers	Revision Energy
21-41	21/30	04-03	Jennifer Kent Weiner Trust	397 fox Point Road	\$3,000.00	\$30.00	Shed	Jim Weiner	Owner

CONSERVATION COMMISSION - 2022 REPORT

The Conservation Commission's purpose is to ensure "proper utilization and protection of the natural resources and for the protection of watershed resources" under RSA 36-A. The Commission also comments on applications for work in wetlands as required by RSA 482-A and the Town's Zoning Ordinance.

The following is a summary of the major projects the Commission worked on in the last year:

- **Development Projects:** The Conservation Commission reviewed and provided comments on several DES applications, including those for a Subaqueous Water Transmission Main replacement under Little Bay by the City of Portsmouth Water Department; a boom tie project by Essential Power Newington.
- **Landscape Review and Recommendations:** The Commission reviewed landscaping plans for Subcom Cable Systems, LLC on Piscataqua Drive; for Joe and Paula Akerley's 5-lot subdivision proposal on their property located at 325 Fox Point Road; and the 15-lot subdivision proposal by Nimble Hill Realty Investments, LLC. The Commission also discussed the possibility of dedicated plantings in recognition of former commissioner's service.
- **Residential Wetlands Permits:** The Conservation Commission made reviewed and made recommendations for property located at 84 Little Bay Road, Tax Map 15, Lot 2 owned by James Nelson and Mary Anderson; 30 Gundalow Landing, Tax Map 22, Lot 3 owned by Bonbini Trust; a Major Impact Dredge and Fill and Conditional Use Permit for wetland buffer impacts from a 15-lot subdivision proposal by Nimble Hill Realty Investments, LLC.
- **Conservation Easements:** The Commission recommended a proposal by Southeast Land Trust for a conservation easement on the Adams Homestead that had been listed on the New Hampshire Historic Registry, which was approved.
- **Mitigation Projects:** The Commission discussed prospective local projects for mitigation in lieu of DES Aquatic Resource Mitigation funding for wetlands impacts on Fox Point resulting from the City of Portsmouth Water Department's replacement of the water main across Great Bay.
- **Community Education Outreach:**
The Conservation Commission was not able to host a public presentation in Spring 2021 for a second year due to the COVID-19 pandemic restrictions of public gatherings.

The Newington Conservation Commission

The Commission said goodbye, and thanked Ann Morton, Jim Tucker, and Jim Weiner for their service in 2021.

We welcomed Laura Rogers and Derick Willson to the Commission in 2021 and encourage other residents to volunteer as members.

Respectfully submitted by The Newington Conservation Commission,

Chair, Jane Hislop; Vice-Chair Derick Willson; Members: Andrew Meigs; Laura Rogers; and Alternates, Bill Murray; and Jane Kendall

Newington Conservation Commission January 2020 - December 2020

Operating Fund - Checking Account (4859)

Beginning Bank Balance (TD Bank)	\$	344,524.43
Revenue:		
Town Warrant Article 21 RSA 36-A:5		75,000.00
PSNH Transmission		
DBA Eversource Energy		120,000.00
Interest Earned		1,433.14
Total Revenue	\$	196,433.14
Expenses:		
Total Expenses:		
Ending Balance Checking Account:	\$	540,957.57



Annual Update from Economic Development Committee

To: Newington Residents and Businesses.

Re: Annual Update

Folks, The Newington Economic Development Committee wanted to provide a little background and more detail on what we have spent the last year trying to accomplish. The year 2020 has presented many challenges, mostly related to the COVID epidemic. 2021 has been somewhat less but still challenging. The EDC was also impacted by this.

The overall goal and mandate for the EDC is to help Newington maintain and grow “The Newington Advantage.” It seems from the 2020 Master Plan commissioned by the Planning Board and Select Board, there are several “Newington Advantages” the town’s people feel are important. One of the advantages is the rural feel and flavor of the town. Another is our much-envied low tax rate that Newington has been able to maintain. Finally, people treasure the active farmlands that Newington’s low tax rate allows to exist in an area close to the shore and also the great towns of Portsmouth and Dover.

These were pointed out as being keys to our residents’ enjoyment of the town. On the EDC, we consider these items to be where we get the mandate and purpose for our committee. We want to help protect and maintain these priorities.

Here is how we have spent 2021 (The International Year of COVID) trying to accomplish our mandate:

In 2021 we have hosted a 3-part series on the impact of the changes affecting our town’s tax rate. These include the loss of value related to our energy plants. This alone amounts to about 50% of our town’s much envied low tax rate. Another challenge we held the educational seminars on was the reduced utilization and value of the Fox Run Mall. The combo of these affect about 60% of the taxes the town relies upon. We had 3 different experienced professionals come in (via Zoom) to present to the town. They were very well received explaining their credentials. This is directly in the line of the stated goal of the Newington Econ Dev Committee. We are bringing to bear info allowing folks to understand how the economics of development work related to our town and it’s tax rate.

We met at the mall and further communicated with the representatives of the Fox Run Mall several times . We also did extensive research to track down the actual owners of each of the 5 parcels that make up the mall, including the 4 anchor tenants that own their own building We were also able to establish a dialogue with the owners of Newington Park and Their commercial real estate broker that led to a sale to a very qualified redevelopment group. These outreach efforts have resulted in a better understanding of their thoughts and processes that drive the owners of these major properties in Newington’s commercial zone, directly in line with the Newington EDC goal of trying to preserve or enhance the values of the businesses and commercial real estate owners in town.

Most recently, we were able to host a Business Appreciation event. This event had all of the business owners in Newington get an invite to our event at Stoneface last week. There were about 50 attendees where we thanked and congratulated all in attendance for making it through COVID. We were directly in line with the Newington EDC goal of trying to preserve or enhance the values of the businesses and

real estate owners in town. Our goal was to thank them for choosing to locate in Newington, to stay in Newington and encourage them to grow and expand in Newington. We had interaction and conversations with many different business owners. Wilcox, Service Credit Union, Fox Run Mall property management firm, Spinosa Real Estate Group, the new Newington Park Ownership, Torrington Properties, Thermo Fisher, McGovern Subaru, Planet Fitness, Mark Phillips, Bernie and Phyl's, Crumbl Cookie, One Love Cuisine, Seacoast Cars and Coffee, Sprague, Sea-3, James Verra and Associates, Bruce Scammon, President of Emmanuel Engineering, Locally Handmade, Rockingham Electric, Bath & Body Works, Key Point Partners- Property management for The Crossings, Mitchell's Towing/Gulf and the Fox Run Dance Hall.

One of the other good things to come out of this event were discussions on the overlay district. The owners and possible developers of some of these properties have indicated a further interest in how this new housing overlay district created by the Planning Board can be used. While these conversations are still in the early, early stages, the EDC will keep all updated. These conversations and relationships delivered are directly aligned with our stated mission of enhancing values or commercial properties in town.

The EDC and the Planning Board have met with the goal of better alignment and collaboration. This meeting occurred recently (delayed due to scheduling conflicts with COVID concerns or live meetings vs Zoom). The good news is that we heard from the Planning Board that they are willing to review any proposal and use of a given property. At the Planning Board meeting we discussed the possible use of a statewide RSA that provides a tax incentive to encourage targeted non-residential development in town to incentivize the construction of NEW commercial, office and industrial facilities to INCREASE THE TOWN'S TAX BASE! The pros and cons of this complex initiative are being aired by the Committee to develop information from which the BOS can make a decision whether to go forward and present it to the voters at Town Meeting. Other communities have experience with the initiative and the EDC is prepared to sponsor an open forum where the initiative could be explained to the residents. This is directly aligned with our mandate of bringing forward possible tools that could help enhance the long term values of the commercial properties in town.

Regarding the town website, we have added content to it related to the Business Portal. This now reflects our town's good attributes in order to draw in potential businesses to our commercial, industrial and office areas. A citizen brought to our attention some anomalies in the way the federal crime stats are reported. Due to the shoplifting at the retail establishments and our small population, it made Newington seem like property crimes were out of control. We were able to work with the Newington Police Department to understand this dynamic and put forth a better explanation. The enhancements we have helped implement are hard for us to assess and document. The prospective business users would be using this on their own without interaction. We can say that the Newington Park sold for more than the town assessed value. The good news is that with the improvements that are being considered, the value will be going up nicely.

The EDC and Board of Selectmen, with the help of Karen Anderson, has been able to establish a Newington Business Appreciation Award program. This acknowledgement allows Newington to point out the history and accomplishments of local businesses, like Rockingham Electric and Custom Pools, that have become part of the fabric of our town and also to welcome new businesses. The EDC has also sent out 4 issues of a Business E-Newsletter to the Newington Business Community to further encourage

communication and resulting retention of our existing businesses, especially during the Covid shutdowns. The EDC has also brought our businesses, which pay approximately 70% of the Town's property taxes, to the attention of our residents through articles in the Town's monthly e-news.

The Committee has also assisted the BOS in supporting the NH Division of Ports & Harbors successful effort to obtain federal funding for a \$25M dredge project starting in Nov 2021 to expand the Upper Turning Basin in the Piscataqua River proximate to Newington's marine terminals and global businesses such as Subcom that rely on the river to ship their products. The project keeps Newington's waterfront safe and competitive and allows businesses like Subcom to make its recently announced decision to expand its Newington plant to add over 130,000 sq ft of warehouse space.

Members of the EDC are now interacting with the other Economic Development organizations on the Seacoast. This will be impactful when one of the other Seacoast communities hear of an organization that is looking to relocate. If that EDC has a user they can't serve, they are willing to refer that to the other EDCs in the area. The key for us is to have this relationship already established. We now have that underway. The feeling is that if we can all prosper, the overall Seacoast region improves. One of the benefits of this collaboration has been a better understanding of the programs available via the state to help entice businesses to consider Newington above other communities. We are now looking into which of these mesh with our overall needs and will not conflict with our stated goals.

Similarly, the EDC has taken the lead in positioning Newington to fully participate in, and benefit by, new federal regional economic development programs. In cooperation with the BOS the Committee recently authored a letter of support to the US Department of Commerce, Economic Development Administration to support the Gulf of Maine Blue Economy Catalyst Proposal that has the potential to bring millions of dollars of funding to the region for new industries and jobs. Committee members are also looking to the future, through participation in the meetings of the NH Off-Shore Wind Commission to identify the role Newington might play in the development of the enormous offshore wind resource in the Gulf of Maine.

We appreciate the support the town and its Board of Selectmen have provided to the EDC . We are looking forward to further collaboration and interaction with the other Boards in town.

Sincerely,

Jeff Hiatt, Chairman

Michael Donahue, Vice Chairman

Economic Development Committee

Newington TD Bank Escrow Accounts 2021

117 Gosling Road	\$ 1,617.43
117 Gosling Road Landscape	2,298.99
117 Gosling Road Site Work	18,841.03
Ackerly Sub Division	5,001.97
M. Phillips Woodbury Avenue	20,406.19
McGovern Landscape	12,027.27
Newington Falls, LLC	2,387.87
Nimble Hill Road Realty	9,439.61
Stoneface	5,000.06
Subcom	5,001.97
Coakley Land Fill	47,535.26
Woodbury Avenue Sidewalk	24,420.94
Total	<u>\$ 153,978.59</u>

2021 OFFICE OF EMERGENCY MANAGEMENT ANNUAL REPORT

The goal of the Newington Office of Emergency Management is to prepare for, respond to, and aid in the recovery of both natural and man-made disasters.

2021 brought interesting challenges to the Office of Emergency Management. Fire Chief Hoyt and I, along with Assistant Fire Chief Moynahan and Police Captain Smart, spent numerous hours on Zoom calls, in person table talk and mock plane crash exercises, preparing for the New Hampshire Air National Guard sponsored Air Show. We worked with several state, county, local municipalities, and stake holders to make sure the event ran smooth and without incident.

The Air National Guard is planning to organize an airshow on Pease, every two years. In preparation, we have worked with the Board of Selectman and Budget Committee in securing funds in this year's OEM budget for needed equipment and supplies. We continue to search for state and federal grants to offset any or all funds coming from the town.

In 2020, we inventoried our towns emergency food supply to see if would be able to sustain a natural or man-made disaster for several days. We quickly realized we fell short of this obligation. We had appropriated funds in the budget to replenish half of the needed supply. This year we will be able to complete the dried food supply, which has a 30-year life span.

Coming out of the pandemic and being subjective to the new variant, Omicron, we monitored closely the recommended guidelines from the New Hampshire Health and Human Services (NHHHS) and Center for Dease Control and Prevention (CDC). We were able to educate the residents on the new guidelines through our respective social media accounts and in person discussions.

We continuously train and work closely with our surrounding jurisdictions and state agencies, in emergency management for readiness of any catastrophic incident.

Be sure to visit the OEM website at www.newingtonnhpd.com and select the page for "Emergency Management" to get helpful hints on preparations for winter weather, lightning storms, flooding, hurricanes, and much more.

Respectfully submitted Co-Directors:
Police Chief Michael Bilodeau
Fire Chief E.J. Hoyt

Even though 2021 is now behind us, we are all still managing and dealing with various aspects of the ongoing COVID-19 pandemic. We, as a Town and Department, were very fortunate with the total number of cases we had. The Department was also very fortunate that the members that were affected did not have any severe or long-term symptoms. We continue to work with both local and state officials to keep Newington residents safe and healthy. Although the pandemic slowed down some of call stats in 2020, they rebounded and then some in 2021. Along with inspections and calls for service, we continued to move the Department forward on several fronts to align with our future goals and objectives. As an ongoing and evolving project that started with the MRI study that was performed in 2020, we continue to work on the recommendations that came from that study. We have completed several more of the recommendations and continuing to work on the remaining items. Another achievement the Department accomplished was to the Towns ISO (Insurance Services Office) rating. Through various changes and upgrades to things such as our response alarm cards, equipment, hose and ladder testing, increased training, and staffing levels, the Towns rating has increased from a 5 to a 4, which is great news. The lower the number the better the score. The reward for this accomplishment is reduced insurance costs for the residents and businesses in Town. Insurance companies utilize this rating when determining the rates for homeowners and business insurance. We will continue to work on the areas that received lower marks and further communicate with the stakeholders of the areas that the Department has no control over.

Early in 2021 we applied for an AFG federal grant for \$15,000 for the purpose of purchasing needed equipment to outfit a proper gym for Department members. We also put in for a 2021 warrant article for the same equipment should we fail to get the grant. I am happy to say that we were awarded the grant and the funding approved for the warrant article will be returned back to the Town coffers. In late 2021 a new session opened for a new round of AFG federal grants. We have applied for a grant in the amount of \$83,166 for an SCBA air compressor to refill the air cylinders that we utilize to breath while operating in hazardous environments. It is also capable of refilling the large air cylinders on Tower 3. The awarding process will begin in late summer into fall of 2022. Along with the new AFG grant we applied for a state funded GOFERR grant. This grant is for \$32,890 for equipment upgrades to Ambulance 1. This equipment has the ability to significantly reduce injuries caused by loading and unloading patients into and out of the Ambulance.

While on the topic of ongoing efforts to continue to move the Department forward, we are happy to share that we are just over 50% complete with the replacement/upgrades to our IT equipment. Aside from having to replace our server ahead of schedule, we remain on track to complete this task over the next several years. The use of new reporting software and training software is paying dividends in giving us better data and allows us to get meaningful reports from that data more efficiently. New asset management software has allowed us to better track repair/replacement costs, repair down times, and service scheduling.

The Fire Department is also proud to pass along that we had zero lost time due to on duty accidents in 2021. This is great news as we have had several long-term injuries in the past. One aspect of the pandemic that has become apparent is the lack of qualified individuals looking at getting into the fire service. Unfortunately, this is the same for the law enforcement community as well. The last several hiring processes we have put on, we had minimal response and the individuals were not to the levels of training and experience Newington requires. This lack of interested individuals is happening across the country, not just in our state or region. This all comes when the workload for Fire Departments continues to increase.

In regards to ongoing community relations, the Fire Department was requested to take part in several events throughout the year, both with residents and businesses. Between helping to deliver the Easter bunny and Santa to various events we were also part of the Seacoast Chabad Jewish Centers Gelt Drop at the Fox Run Mall. We also participated in SeptemberFest, which is always a great time. And the only way to finish out the year was to parade Santa through Town on his sleigh. Members also had a great response to both of the toy drives they did at Wal-Mart to assist local families during the holidays.

While the pandemic continued to cause in-person classes to be limited, department members accumulated over 1,000 hours of training. Some of the training topics covered include: Driver/Operator Pumping Apparatus, Driver/Operator Aerial Apparatus, Fire Instructor I, Fire Officer I & II, Fire Inspector I, Active Shooter Incident Management, Advanced EMT, Fire Investigator, Commercial Driver's License, Incident Safety Officer, Health and Safety Program Manager, Responding to and Preparing for Acts of Violence, Managing Cyber Security Risk for Local Government, Leadership in Diversity with Inclusion and Engagement, Community Risk Reduction Leadership Conference, Health and Wellness for First Responders, Intermediate Emergency Operations Center Functions, along with a multitude of various EMS related classes. Some of these classes were done in tandem with the Newington Police Department as we continue to work together to keep residents, employees and patrons safe.

Below is a breakdown of calls we responded to in 2021, along with the Inspections Division statistics and total Department deposited revenue:

Run Type	# of Runs
Medical Aid	160
Fire Alarm Activation	96
Odor Investigation	11
Motor Vehicle Accident	26
Haz Mat Incident	3
Boat Calls / Standby	12
Public Assists	66
Good Intent	14
Radio Box Disconnects	497
Brush Fires	10
Vehicle Fires	3
Dumpster Fires	1
Structure Fires	2
Mutual Aid Medical Aid	39
Mutual Aid Fires	46
Total Incidents Responses	986
Fire Inspections	192
Total Calls for Service	1,178

Department Recalls	66
Simultaneous Calls (2 or more calls at the same time)	33

Life Safety, Fire Alarm, Sprinkler, & Tent Permits Issued	41
Brush Fire Permits Issued	33

Revenue Source	Amount Deposited
Ambulance Fees	\$53,353.91
Fire Alarm, Life Safety, Sprinkler & Tent Permits, Radio Boxes	\$83,325
Detail Reimbursement	\$118,400
Restitution	\$13.84
Total Funds Deposited	\$255,092.75

Overall, calls increased 8.25% or 75 calls over 2020. Also increasing were Department Recalls. These recalls are used when on-duty crews are going to be involved on a particular incident for a longer than “normal” amount of time or the crew responds out of Town on a mutual aid request that prevents them from being able to respond to a secondary or tertiary call in Town. Simultaneous Calls were also up from 2020. These are multiple calls that happen while the on-duty crews are already on another call. A few of the notable calls in 2021 was the successful technical rescue of an employee working on the Morton salt piles at Sprauge. An individual had fallen through a hole in the tarps covering the salt, down into a hole caused by rain water. The individual fell into the pile approximately 25’ and was trapped up to their waist in tightly packed salt. The rescue was complicated and long, lasting nearly six hours and requiring a lot of outside assistance. Crews also responded to Newington Road for a structure fire. Fortunately, there were no injuries. The crew made a great

stop and with some remodeling the home will be habitable again. One of the factors that caused this fire to have a positive outcome is the Department is attempting to staff to four on weeknights, weekends and holidays. This helps to keep the crews safer and allows the Lieutenants to better manage the scene. Crews also responded to one of the businesses in Town for a worker that was pinned between two train cars. The call itself went very well, unfortunately the outcome was not. The calls described above are just a snapshot of the types of calls we respond to. This also goes on to highlight that Newington Fire is an “all-hazards” response Department and that these complex calls do happen in our little Town.

In working within the community, we are able to provide needed training to both residents and businesses. Some of the classes we provide include CPR and fire extinguisher training. We also, in conjunction with the Police Department and NPS school staff, work together to continually update response plans for the school. After several years of not having a trained member on staff, we are again able to provide child car seat installations. We are also able to check an existing setup to confirm that it is installed correctly. The training for this class is long and tedious and we are happy to be able to provide this service again.

The Department, along with Newington Police and Pease Fire, assisted with the 2021 air show. We had crews available to respond within Town or to the base to assist with incidents. We also had our Marine unit out in the bays and river to monitor maritime traffic as we have had several instances in the past. Luckily, except for a few calls, the show went off without a hitch. And it looks like Pease will be having another one in 2023.

As always, I would like to thank the members of Newington Fire for their continued commitment to this Department and the residents of this Town. A special thanks also goes out to the numerous Town residents and businesses that continue to support us at every turn, it is very much appreciated. I would also like to give my sincere thanks the Board of Fire Engineers for the time given and their dedication to supporting the ongoing efforts to move this department forward.

Respectfully Submitted,

E. J. Hoyt

Fire Chief

Happy 2022 from the Highway Department.

The Highway Department got a new to us (used) 2020 Case 580 backhoe in 2021.

Our continuous projects during the year are roadside tree trimming, roadside mowing, culvert cleaning, roadside litter pickup, watering town pocket gardens, mowing the trails at Fox Point, shoulder work and general road maintenance.

Please remember that there is always sand and salt at our salt shed at the end of Nimble Hill road for residents' use.

Leonard Thomas, Road Agent



Historic District Commission

Church Parsonage, c. 1886 – When offered by the Congregational Church, the Selectmen declined to purchase the 1886 Parsonage in the old town historic center on behalf of the town, so the property was sold to private owners. The HDC approved a proposal for redevelopment of the property together with certain stipulations to make the expanded set of buildings more appropriate for the historic district. During this review, the HDC drafted and adopted a new set of procedures that the Commission will use when reviewing proposals.

General Sullivan Bridge, c. 1934 – For three years, the HDC participated in the Section 106 historic mitigation process required for the planned demolition and replacement of the General Sullivan Bridge. The final memorandum of agreement was signed in November. The HDC was successful in mitigating the adverse effect of demolishing the historic bridge by having the state commit to preserving the nearby Railroad Depot. The depot property, which is in Newington’s Bloody Point historic district, will be offered to Newington at no cost, together with \$150,000 for rehabilitation of the outside of the building, plus two complete building and land assessment plans. The Selectmen declined to accept the property on behalf of the town. However, the Historical Society was successful in joining the process as a party to represent Newington. The HDC has transferred the Bloody Point Park proposal it had developed to the Historical Society. The goal is to preserve public access to Bloody Point, create a railroad and maritime museum, and a park with walking trails by the river. The property will be maintained at no cost to the town with funds available from a rental unit on the top floor of the depot. It will take another 18 to 24 months for the process to wend its way through the system so stay tuned for something to happen in 2023 or 2024.

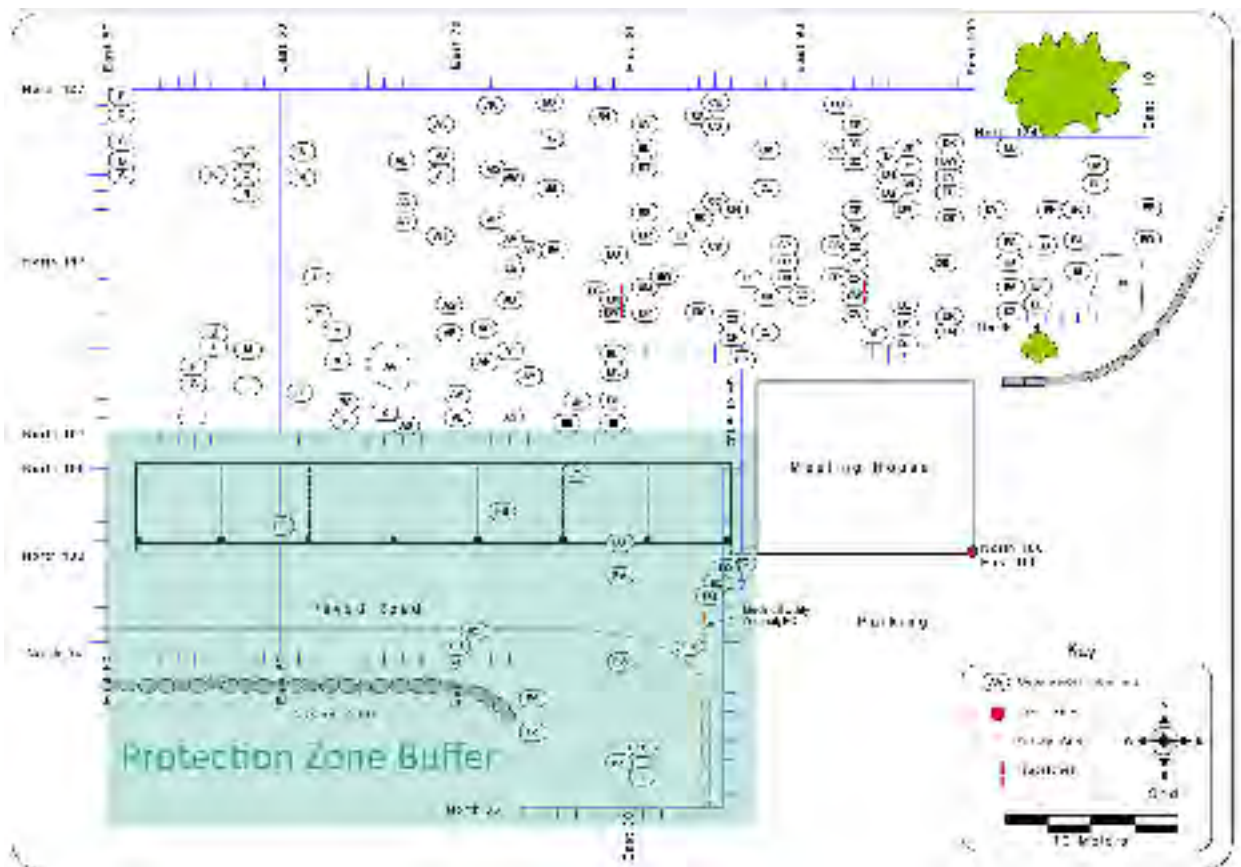
Making historic town buildings more useable – Some in town have argued that Newington has too many old buildings that no one uses. The HDC has long argued that many of these buildings are not used because they are not useable – no plumbing, no heat, and little electricity. This year the HDC successfully advocated for installing more electrical outlets, an HVAC system, and a dehumidifier in the Old Parsonage, as well as Internet access in the Old Town Hall. The Old Parsonage project was accomplished using \$20,000 of historic mitigation money from the Eversource SRP project and about \$1,800 from the HDC budget. The Historical Society was able to open the building during the year-end bonfire and has plans to revive the tavern there. The Selectmen had Internet access installed at the Old Town Hall, where the Historical Society then installed ethernet, a mesh router, and two WiFi networks, one for the Schoolhouse Museum and one as a free WiFi hotspot.

Old Stone School, c. 1921 – Late in the year, the Building Inspector and Fire Department declared the front steps of the building unsafe and noted the likely presence of lead paint, asbestos, and rodent/bat waste in the building. It was also noted that the building had no working plumbing, an outdated electrical system, falling ceiling tiles, and an HVAC system that does not work. Virtually no maintenance has been done on the building for the 19 years since the town accepted the property at no cost from the U.S. Air Force. The selectmen have classified the building as uninhabitable and unsafe. However, the old stone school is unique because it is our only town building that has a preservation easement monitored by the NH Division of Historic Resources that requires that the stone school be maintained and preserved. In 2003, Austin Architects produced an historic structures report for renovating the building with meeting rooms for use by non-profit organizations and town committees. Currently there is about \$31,000 available in a capital reserve fund to help with the abatement of the lead, asbestos, and animal waste and to improve the safety of the front steps so anyone walking around inside or outside of the building is not in any danger. The HDC plans to work with all parties to develop a preservation plan for reuse of the building.

Unmarked burial sites – A ground penetrating radar (GPR) study done in 2009 by Soil Sight, Inc. identified anomalies inside and some outside the town cemetery that appeared to be unmarked burial sites. In 2021 Independent Archeological Consulting ascertained the nature of 11 of the 161 anomalies; the remaining 150 remain undetermined. The archaeological study concluded:

- There are undoubtedly unmarked graves in the areas surrounding the Meetinghouse, particularly north of the building.
- Hand excavated trenches at three of the anomalies by the horsesheds gave no evidence of grave shafts but IAC cannot rule out the presence or absence of unmarked graves for anomalies underneath the horse sheds, in the road/parking area by the meetinghouse, or south of the road on the library side.
- Six GPR locations by the meetinghouse correspond to marked graves with one corresponding to the 1787 burial of J.P. whose fallen headstone was found buried underneath the sod.

Unmarked cemeteries/graves are protected under RSA 227-C: 8 that prohibits construction of any kind within 7.6 m (25 ft) of an historic cemetery (RSA 289:3 III). The stonewall that now surrounds the burial ground post-dates the earliest graves and some of the GPR anomalies are in excess of the State mandated 7.6-m (25 ft) buffer. IAC recommends the buffer zone be expanded to include all GPR surveys on the outside of the cemetery walls. If proposed construction within the expanded buffer zone cannot be avoided, IAC recommends the Town of Newington work with the NH Division of Historical Resources to develop a plan to avoid the inadvertent disturbance of unmarked graves.



Veterans Monuments – Jason C. Caceda (USN) and his wife Jernest BreithauptLouis Caceda (USN) are our most recent veterans to be added to the town’s veteran memorials. Jason’s name will be carved on one of the monuments because he grew up in Newington and joined the Navy. Jernest’s name will be added to the framed document in the town office because she did not live in Newington while she served. Our other young veterans include Scott J. Akerley (USA), who just retired after 20 years, and Mark F. Tomlinson (VTANG) and Timothy J. Connors, III (USCG) who are still serving.

Town Historian

Lulu Pickering

1886 Parsonage and separate vacant 4.5-acre lot – Extensive research was done on the Church-owned land in the old town center historic district. For the sale of the 1886 parsonage, the Newington Town Church needed to establish clear title to the deed, which was not easy. The six primary benefactors (Darius Frink, James A. Pickering, John A. Pickering, Elias Frink, Thomas G. Furber, and James Hoyt) who had purchased the land and built the buildings in the late 1800s had never officially handed the property over to the church deacons. A Civil Lawsuit by the Newington Town Church in Rockingham County Superior Court (218-2021-CV-00170) cleared the sale of the property in 2021 with restrictions that a large portion of the proceeds be placed in a restricted fund to be used only for the support of the minister, including housing. There were no deed restrictions placed on the vacant lot.

Goat Island Hermit – *NH Magazine* published an article about “The Hermit of Goat Island” in their December 2021 issue. The author Marshall Hudson asked for background material and photos of the hermit.

Nancy Drew House – Sally Ford, of Durham, NH, asked for information about the Nancy Drew House and the Knight Cemetery at Bloody Point. This house was built about 1705 by John Knight (1659-1721). Bloody Point is the location that gives Newington the distinction of claiming it was settled in 1630. The two-lane General Sullivan Bridge was built right next to the Drew buildings. In 1958 the Nancy Drew House was in poor shape, so the state sold it at auction, and it was removed.

Newington Families Scholarship – The Trustees of the Trust Funds requested information on the town’s scholarship fund because they had looked high and wide and could find no information on how the fund was set up and what its procedures were. All the information was published over the years in the *Newington Neighbor* and copies of about 60 pages were given to the Trustees for their records. The Town needs a place to archive this type of information for easy access by all.

Old Parsonage, c. 1699 – Research in the State Archives uncovered the findings of various court cases in the 1800s relative to ownership of the Old Parsonage. The Director of the NH Charitable Trusts found the 1874 case fascinating because he said that it effectively showed that the town had stolen the old parsonage from the Congregational Church “fair and square” through adverse possession.

Old Stone School – The NH Division of Historic Resources requested information on the preservation memorandum of agreement with the U.S. Air Force and the (National) Advisory Council on Historic Preservation regarding the disposal of Pease Air Force Base properties.

Phyllis Nutter Story – Extensive research was done in the Historical Society files on the story of Phyllis Nutter, who was a Black woman who died in 1831 as an indentured servant. She was likely an earlier slave belonging to the Nutter family. See *Newington Neighbor*, Issue 198, Fall 2021.

Requests about people – There were several requests for information, including the genealogy of members of the Hodgdon, Christie, and Downing families, as well as requests for names to be added to the Veterans memorials.

Skyline Ballroom – Several people have asked about photos of the old ballroom owned by the Beals family. Many a sweetheart went dancing there and some later married. No photos have been located so far, but an inventory of what exists and where in the Historical Society closets would be very helpful for these types of requests.

Newington Historical Society



Much of the work done in the town historic districts is volunteer work by the Newington Historical Society. This society has 44 members plus 13 directors and accomplished the following in 2021:

Donations – Received donations of Hoyt family photos and documents from David Anderson, who also donated most of his grandmother’s (Mary Brackett Hoyt Ransom’s) papers to the Schlesinger Library at Radcliffe Institute in Cambridge, Mass. as part of its “History of Women in America” collection (See hollisarchives.lib.harvard.edu/repositories/8/resources/11275).

Flower gardens – Maintained the Veterans Memorial and Old Parsonage flower gardens.

Holiday decorations – Decorated the Old Stone School, Old Parsonage, and Old Town Hall in the old town center historic district for the fall and holidays.

Old Parsonage Tavern – Began the process to revive the tavern, including purchasing nine lamps, curtains, chimney insulation, waste baskets, and tavern supplies.

Peggy Lamson Arboretum – Watered all summer and fall, planted three new trees to replace those that the beavers hauled off a couple of years ago, added grass seed and fertilizer.

Schoolhouse Museum – Set up a useable WiFi network in the Schoolhouse Museum.

Seven to Save – Successfully filed an application for the Newington Railroad Depot to be named as one of New Hampshire’s Seven to Save historical properties. This designation gives extra help in rehabilitation activities and additional points towards getting LCHIP funding.

Town events – Sponsored the year-end Bonfire by the Old Stone School and the town-wide yard sale. Held two open houses, one for the summer recreation program and the other for the Historic Newington trolley ride event.

Website – Jay Wendell, a Portsmouth High School senior who lives on Little Bay Road, created a website for the society. Please visit [NewingtonHistoricalSociety .com](http://NewingtonHistoricalSociety.com) to see his great work product.

2021 at the Langdon Public Library

The library's operations continued to be affected in 2021 by the Covid 19 pandemic. We were open by appointment with curbside lending from January to May four days a week and reopened to a full six day/week schedule in June, with a mask requirement and occupancy limits on meeting rooms. Our Summer Reading Program had our highest number of participants ever, with 48 children and 29 adult/teens registered. Generous donations from local businesses Hauch Storage and Beswick Engineering helped us provide prizes for the 21 raffle winners as well as program supplies. We had 187 attendees at Miss Amanda's outdoor Summer Reading programs, 563 views of online children's programs, and 82 participants in adult virtual programs, including both book groups, Candidates Night and a talk about dragonflies with Dr. Pamela Hunt in June. We had 3,339 individual library visits in total this year, 421 at in-person library programs, and 449 people using meeting rooms. The library's total annual checkouts including physical items, interlibrary loan and NH Downloadables was 10,856: 6,623 items, 620 interlibrary loan, 2,907 downloadable eBooks and audiobooks and 706 eBooks and streaming media on Hoopla. The library had 329 borrowers in 2021.

Congratulations to Emilia Coughenour, Jessie Semprini and Beau Anderson, for reading 1,000 Books Before Kindergarten in 2021, and to all kids whose parents and grandparents helped them participate in the 1,000 Books program. In June we resumed in-person Morning & Evening Book Groups for adults. Miss Amanda created weekly outdoor and online "Leaping Learners" Family hours and online Out Loud with Amanda and Friday Night ReadAlouds. We held our first ever virtual "Meet the Candidates" night in March, with 54 participants. In collaboration with Camp Newington, Miss Amanda created outdoor Summer Reading programs using the national "Tales & Tails" theme. We showed two outdoor movies, How to Train Your Dragon and Field of Dreams. Miss Amanda created take-and-make craft "Imagination Bags" during the 2020 closure, and they are still popular: we gave out 58 in five months in 2021, 18 in just December! Newington artist David Turbide and local artists Mason Caceres and Jane Coder displayed on our walls this fall. We performed an adult non-fiction "weed," removing titles that had not been in use to make room for new additions. We also continued an ongoing project started in 2020, standardizing the way series and other items are entered into our collection, to make our online catalog as "searchable" as possible.

This year was also busy with facility maintenance and property management. During the summer, the old library cellar front wall started leaking during rain. Under the leadership of library trustee Peter Welch, an underdrain was installed in the front of the building entirely by volunteers, including library trustees Peter Welch, Jack O'Reilly, and David Turbide, joined by Chris Cross, Alan Wilson, Lillian Wilson, Tom Berry, and Jamie Belanger. Their hard work saved the town thousands of dollars and prevented further damage and dampness in the basement pending a long-term solution. In addition, the library's parking was expanded this year, adding a 10-space lot beyond the 7 former seven spaces. A warrant article was approved in 2020 for this project and encumbered to be used in 2021.

We added 1,173 items to the collection and withdrew 640. At year-end we have a total of 22,875 items catalogued in our automated system, including 3,725 DVDs.

On behalf of the Langdon Library Staff: Theresa Tomlinson, Administrative and Interlibrary Loan Coordinator; Amanda Plante, Programming Assistant; and Debra Kohlhase, Library Assistant, this report is respectfully submitted.

Lara Berry, Library Director

MOSQUITO CONTROL

The 2021 mosquito season began with drought conditions in the spring but that ended when tropical storms and record setting rain dominated the rest of the summer. Freshwater wetlands and manmade containers repeatedly filled with water allowing many species of mosquitoes to thrive. Salt marshes were also flooded by rain events over and above normal flood tides producing a steady supply of mosquitoes.

Fieldwork begins in April when mosquito larvae are found in salt marshes, red maple swamps, cedar swamps, woodland pools, ditches and other stagnant wet areas. Dragon crews checked habitats for larval mosquito activity. When needed, wetlands were treated using a naturally occurring soil bacterium called Bti to control mosquito larvae. Bti will not harm people, pets, birds and other animals, aquatic life or other insects. In addition, catch basins were treated to fight disease-carrying mosquitoes. Dragon uses Natular, an organic biological product, to control mosquitoes in catch basins. Spraying along roadways at night was done to combat adult mosquitoes using an organic insecticide called Merus. There were 16 town owned sites sprayed to control ticks. Greenhead fly traps were placed on the salt marsh to mitigate the greenhead flies.

Adult mosquitoes were monitored at four locations throughout town. Mosquitoes were collected in traps, identified to species and select species were sent to the State Lab in Concord where they were tested for disease. No disease activity was detected in Newington in 2021. Trapping adult mosquitoes ends in mid-October when the State stops testing mosquitoes for diseases.

This past season, mosquitoes collected from Portsmouth, Stratham, East Kingston, Salem and Manchester tested positive for West Nile Virus. No mosquitoes tested positive for Eastern Equine Encephalitis. The NH Department of Health and Human Services tested mosquitoes for Jamestown Canyon Virus (JCV) for the first time in 2021. Mosquitoes were trapped in areas where human cases of JCV had previously been detected. Fourteen Jamestown Canyon Virus mosquito batches were identified in New Hampshire. Four adults from NH tested positive for JCV including one fatality from Dublin. In 2018, a Derry man was the first person in NH to die from JCV.

Every mosquito season presents different challenges. In 2021, towns in southern New Hampshire received over a foot of rain in July allowing for a surge of mosquitoes hatching from a variety of habitats. The precipitation in the coming months may lead to a strong population of mosquitoes and more disease activity next season.

Respectfully Submitted,
Sarah MacGregor
Dragon Mosquito Control, Inc.
www.dragonmosquito.com
603.734.4144

2021 Annual Report of the Planning Board

The opening paragraph of the Planning Board's 2020 Annual Report was an explanation of the Board's difficulties navigating through the COVID Pandemic. At the end of 2020, the Board quietly celebrated that the difficult year had finally come to a close and were excitedly optimistic about getting back to business as usual, pre-pandemic. Unfortunately, the Board, as we all did, continued to deal with the continued reality of COVID. Meetings have continued to be held in the Kent Auditorium, as we tried our best to maintain safe meetings for the Board and the public alike. While engineering and survey firms struggled to keep pace with the high demand for new projects and the Board's workload increased over 2020, we remained committed to processing applications as rapidly as possible, meeting 2-3 times monthly when needed throughout the year.

For many years, the Board has examined ways to maintain and improve regulations and ordinances that keep pace with the rapidly changing world around us to ensure that Newington continues to be a great place to live and for business to prosper. At Town Meeting 2021, the Planning Board proposed seven Zoning Amendments, all of which were approved by the voters.

This year, the Planning Board has proposed five amendments to the Zoning Ordinance, several of which correct / clarify existing language or modify Ordinances to better advance the goals of the Town's Master Plan. The Board is hopeful that the proposed Zoning Amendments will be well-received and approved by the voters at Town Meeting.

Commercial Development Reviewed in 2021:

- ◇ A major expansion of SubCom, LLC which will provide much needed industrial space and allow SubCom to maintain its competitive edge in the under-water fiber-optic market.

- ◇ A large vent stack for GP Gypsum which will increase their efficiency in the manufacture of sheetrock. GP Gypsum is in the initial planning process for a major expansion of their manufacturing facility which the Board will work diligently to review and approve.

- ◇ A recovery center for those struggling with substance addiction was approved, addressing a need facing many communities in New Hampshire.
- ◇ Stoneface Brewing has been working with the Board to relocate their brewery and eatery to a new location on Shattuck Way which will provide much needed parking, larger, more efficient brewing capabilities and a significantly larger dining area and function space. Stoneface is a great asset to the Town of Newington, and the Board is committed to work with them to ensure a successful project.

Adjacent to the proposed location of the new Stoneface Brewery is the newly constructed Newington Falls Medical Center on Shattuck Way, which is a great addition to our diverse commercial tax base.

With rapidly advancing technology, changes to the commercial development landscape, and the fall-out from the pandemic (many people that formerly worked in offices are now working remotely, which appears to be a trend that will continue post-pandemic), the Planning Board continues to review the Town’s regulations to ensure that they are keeping pace with societal changes. While the Board is keenly aware of our changing world, they remain steadfast in their commitment to maintaining Newington’s favorable tax rate; every decision on regulatory changes is evaluated accordingly.

Residential Development Reviewed in 2021:

- ◇ The Board approved a 4-Lot subdivision of the Akerley family property on Fox Point Road. The subdivision was planned and designed by the family to preserve the land and allow their growing family to remain on the property for many years to come.
- ◇ A 15-Lot subdivision of the land to the West of Trickys Cove with access on both Nimble Hill Road and Coleman Drive, known as Shackford Point was approved. This subdivision will be one of the largest approved in Newington in quite a few years, and is expected to be constructed in the Spring of 2022.

Planning:

The Board began work on the Capital Improvements Program, but the project has been delayed by the Board's increased level of development review and preparation of time-sensitive Zoning Amendments. Progress will continue in the Spring of 2022.

Finally, on October 25th, the Board said farewell to Erika Mantz, Vice Chair, as she and her husband have relocated out of Newington. Erika brought energy and enthusiasm to the Board, and is missed.

Police Department 2021 Report

This February will mark my five years as your police Chief and I hope you are as satisfied with my performance, as I am working for Newington.

Your police department has gone through a multitude of changes this year with the attrition of staff, updating all department polices, procedures, policing a community with a diverse infrastructure, and continuing to focus on becoming nationally accredited through CALEA (Commission on Accreditation for Law Enforcement Agencies).

In March, after 20 plus years in a part-time and full-time capacity, Captain Michael Sullivan retired from the department. With Captain Sullivan's unintended retirement, this left the captain's position open. After four months as probationary captain, we promoted Sergeant Brandon Smart to captain. This left a vacancy for the sergeant position. After a rigorous sergeant promotional process between two inhouse candidates, Officer Andrew Wood was selected, and promoted to Patrol Sergeant. As you all know, Sergeant Wood is also the K9 handler for Augie.



Officer Brian Whyte was hired in November 2021 and is currently attending the 187th NH Police Standards and Training Council; 16-week Academy in Concord. Officer Whyte has an extensive 30-year career in the Power Generation and Maintenance Industry. Officer Whyte came to Newington to fulfill his dream of becoming a police officer to serve and to be a part of the community.



Taylor Fiore was hired as the Executive Administrative Assistant in March 2021. Taylor graduated from Epping High School and joined the United States Air Force, shortly after graduation. She served in the New Hampshire Air National Guard from 2012-2021 as a Personnel Specialist. Prior to joining the Newington Police department, she worked full time as an Administrator for the Command section, and the NCOIC of Wing Staff Personnel Programs, Pease Air National Guard.

On November 19th and after 3 years, of challenging work from all members of the department, and the support of the community, we achieved our goal of becoming nationally accredited through CALEA. Less than 5% of police departments throughout the nation are accredited. We have adopted police best practices, which are supported by several national organizations that focus on policing, liability, and risk management.

2021 marked the 20th anniversary of 9/11. Thank you for the sacrifices our military, law enforcement, fire members, and their families have made for our country. Thank you to all who served!!!

Each month the police department contributes statistical information to the town's newsletter. At the end of the year, this information is compiled and analyzed to see how we can better serve the community with the resources we have. We chose not to compare this year's statistics with last year numbers due to the pandemic and the emergency orders of the state restricting

business operations, closures, lock downs, and other mandates effecting people's day to day lives.

In 2021 we have seen an increase of calls for service, motor vehicle enforcement and total arrests. We can attribute the increase on many factors from coming out of a pandemic and then being subjected to a new variant of Covid, bringing us back to past year restrictions.

Your police department managed 14,000 calls for service in 2021. This number accounts for motor vehicle violations; 3,143, incidents; 364, Arrests; 140, Motor Vehicle Accidents; 93, Field Interviews; 20, Felony/Misdemeanor Warrants; 15, and numerous miscellaneous activities ranging from community policing and resident, business requests.

Thank you to the Newington Police Commissioners: Brenda Blonigen, F. Jackson Hoyt, and Bill Wright for your continued support. Thank you to the residents for your unwavering support. Thank you to the members of the Newington Police Department for your untiring dedication to the community and your profession!!

Respectfully Submitted
Michael Bilodeau; Chief of Police

Newington Sewer Commission Report 2021

Newington's Wastewater System services the industrial and commercial sections of Newington to the East and just West of the Spaulding Turnpike, as well as a few residential properties located along the existing sewer lines.

Curious as to what goes on at the Wastewater Treatment Plant? You can get a peek at the plant here: <http://bit.ly/NewingtonWWTP>

The wastewater system is comprised of the wastewater treatment plant, gravity-fed sewer pipes, 2 pump stations and a forcemain system. Electrolysis to the pipes in the pressurized forcemain system had caused leaks and the forcemain has been replaced in 2 phases. Phase I was completed during the regrading and repaving of Woodbury Ave. Phase II replacing the line between the pump stations and the wastewater treatment plant was completed in 2021. The project came in under budget and the Sewer Commission was able to receive a State Revolving Fund loan to pay for the project.

Newington's EPA permit to operate the WWTP was renewed in 2021 which included requirements for nitrogen testing in Great Bay. This requirement is shared by 12 communities including Newington. To offset the costs of this required testing, the Sewer Commission has joined the Municipal Alliance for Adaptive Management. The percentage of the testing costs are shared by each community based on their discharge volume. Newington's portion will be 1.65%. The new EPA permit allows Newington to discharge up to 15 pounds of nitrogen into Great Bay daily. Currently the WWTP discharges less than 3 pounds daily.

The wastewater treatment plant can only mitigate and monitor nitrogen discharge from the physical plant. The EPA testing requirement will also include testing for nitrogen in Great Bay, including what is coming from non-plant sources. Stormwater and fertilizer runoffs are some of the sources of nitrogen impacting the Great Bay Estuary. All residents, not just users of the wastewater system, can help protect Great Bay by looking at what might be leaching into the ground or water near their homes.

Funding for the Wastewater Treatment Plant is provided by the users of the wastewater system. The impacts of increased rates due to the Sewer Plant Upgrade has been a frequent discussion of the Sewer Commission. Over the past few years, the Sewer Commission has reduced and then eliminated the sewer surcharge and has looked at other efficiencies and means to offset the sewer rate.

The Sewer Commission meets on the Third Wednesday of each month at 9 am at the Wastewater Treatment Plant.

Newington Sewer Commission
T. Skip Cole, Chairman
Rick Stern
Tom Hazelton

DEPARTMENT HOURS AND SCHEDULES

Town Office Hours

Newington Town Offices - Monday through Friday 9:00 am to 4:30 pm
 Building Department - Monday through Friday 7:30 am to 3:30 pm
 Town Clerk/Tax Collector's Office - Tues, Wed & Thurs 9:00 am to 2:00 pm
 Town Clerk - After Hours Appointments Available

Langdon Library Hours

Monday & Tuesday - 12 pm to 8 pm
 Wednesday, 1 pm to 7 pm
 Thursday - 9 am to 5 pm
 Friday - 9 am to 5 pm
 Saturday - 10 am to 2 pm

Transfer Station

Wednesday 5 pm to 7 pm
 Saturday 9 am to 3 pm

Town of Newington 2022 Holiday Schedule

New Year's Day	Friday, December 31	Labor Day	Monday, Sept. 5
Martin Luther King Day	Monday, January 17	Columbus Day	Monday, October 10
President's Day	Monday, February 21	Veteran's Day	Friday, Nov. 11
Memorial Day	Monday, May 30	Thanksgiving Holiday	Thursday and Friday Nov. 24 and 25
Independence Day	Monday, July 4	Christmas Day	Monday, Dec. 26

DEPARTMENT/COMMITTEE MEETING SCHEDULE

Board of Selectmen – Town Hall

1st & 3rd Monday of the month 5pm

Board of Adjustment – Town Hall

As needed at 6:30 pm

Joint Highway Safety Committee

As needed at Police Station

Library Trustees – Langdon Library

3rd Thursday of the month – 1:30pm

Police Commission – Police Station

1st Tuesday of the month 4 pm

Trustees of the Trust Fund – Town Hall as needed

Budget Committee – Town Hall

Dec.–Feb. Wednesdays 6:00pm

Historic District Commission – Town Hall

3rd Wednesday of the month 10:00am

Planning Board – Town Hall

2nd & 4th Monday of the month 6:00 pm

Safety Committee – Town Hall

Four times per year – dates vary

Recreation Committee – Library

As needed

Cemetery Trustees – Town Hall

As needed

Fire Engineers – Fire Station

1st Wednesday of the month -5:30 pm

Sewer Commission – Sewer Plant

3rd Wednesday of the month- 9 am

Conservation Commission – Town Hall

2nd Thursday of the month -6:30 pm

Economic Development Committee-Town Hall

Last Thursday of the month at 6pm

TOWN BUILDING USE INFORMATION

The Town Hall and the Old Town Hall are available for rental to residents, resident commercial and industrial businesses only. Please call the Town Hall or visit our website: www.newington.nh.us for a complete listing of all rental requirements.

The Old Town Hall will not be available for rental during the weeks the summer camp is running. During this time the Town Hall rates will be reduced to \$100 rental fee and \$100 security deposit. The Grove is still available during these weeks.

All applications should be submitted to the Town Hall at least two weeks in advance of the event.

The Town requires a certificate of insurance naming the Town as additionally insured for all non-town sponsored events.

Key pickup is Monday through Friday, 9 am to 4:30 pm

Rental Fee, Security Deposit of \$100 (refundable) and an Insurance Certificate are required when filing the application. A summary of rental fees is listed below:

Town Hall (has air conditioning)

Residential: Hall & Kitchen \$250 (8 hours)

(Limited to one event of over 100 attendees per year)

Commercial/Industrial: \$350 (limited to ten rentals per year)

Old Town Hall (does not have air conditioning)

Residential: 2nd Floor Function Room, Kitchen & Bathrooms - \$100

Kitchen & Restrooms \$100 (in conjunction with use of Grove Picnic area)

Commercial/Industrial: 2nd Floor, Kitchen and Restrooms \$300

Fox Point

Residential: No charge

Commercial: Not available to commercial/industrial

Old Town Hall Grove Picnic Area

Residential: No charge

Commercial: Not available to commercial/industrial

TRIAL BALANCE

	BAL 1/1/21 AUDITED	DEBIT	CREDIT	BAL 12/31/21 UNAUDITED
ASSETS				
CASH	4,099,012.32	13,508,235.08	-13,714,846.68	3,892,400.72
PROPERTY TAX RECEIVABLE	188,059.87	8,991,666.66	-9,030,010.48	149,716.05
TAX LIENS RECEIVABLE	46,906.64	19,635.01	-15,204.41	51,337.24
ALLOW FOR UNCOLLECTED TAXES	-65,000.00	0.00	0.00	-65,000.00
OUTSIDE DETAIL RECEIVABLE	7,224.00	110,653.00	-107,497.00	10,380.00
AMBULANCE RECEIVABLE	39,340.89	254,776.80	-179,885.83	114,231.86
ALLOW FOR UNCOLLECTED AMBULANCE	-7,655.00	0.00	0.00	-7,655.00
MISCELLANEOUS RECEIVABLE	11,086.02	233.32	-11,240.17	79.17
DUE FROM SEWER FUND	0.11	23,562.86	0.00	23,562.97
DUE FROM FEDERAL GOVERNMENT	0.00			0.00
DUE FROM STATE OF NEW HAMPSHIRE	0.00			0.00
DUE FROM TRUST FUNDS	170.35	615,557.09	-615,557.09	170.35
DUE FROM GRANT FUNDS	20,727.70	0.00	0.00	20,727.70
DUE FROM CAPITAL PROJECT FUND	0.00			0.00
PRE-PAID EXPENSES	-2,074.40	34,978.05	-19,323.00	13,580.65
TOTAL ASSETS	4,337,798.50	23,559,297.87	-23,693,564.66	4,203,531.71
LIABILITIES				
ACCOUNTS PAYABLE	-256,060.24	8,588,740.97	-8,544,023.63	-211,342.90
ACCRUED PAYROLL	0.00	0.00	-44,101.03	-44,101.03
ACCRUED EXPENSES	0.00	1,200.00	-3,118.85	-1,918.85
DUE TO STATE OF NEW HAMPSHIRE	-102.00	557.50	-586.50	-131.00
DUE TO ROCKINGHAM COUNTY	0.00	864,052.00	-864,052.00	0.00
DUE TO SCHOOL DISTRICT	-803,373.00	1,973,373.00	-2,077,218.00	-907,218.00
DUE TO GRANT	-313.51	0.00	0.00	-313.51
DUE TO CONSERVATION FUND	-3,533.00	0.00	0.00	-3,533.00
PROPERTY TAX OVER PAYMENTS	-641.33	15,632.21	-15,747.75	-756.87
PAYROLL TAXES WITHHELD	0.00	536,516.27	-536,412.50	103.77
OTHER PAYROLL WITHHOLDINGS	-23.22	318,051.72	-298,494.86	19,533.55
FOX POINT	-800.00	0.00	0.00	-800.00
TOTAL LIABILITIES	-1,064,846.30	12,298,123.67	-12,383,755.12	-1,150,477.84
FUND BALANCE				
		use of fund balance		
UNRESERVED FUND BALANCE AS OF 1/1/19	-3,272,952.11			-3,272,952.11
DESIGNATED FUND BALANCE				
CURRENT YEAR ADDITION TO FUND BAL		219,898.24		219,898.24
ENDING FUND BALANCE	-3,272,952.11	219,898.24	0.00	-3,053,053.87

ANNUAL REPORTS OF THE NEWINGTON SCHOOL DISTRICT

Newington, New Hampshire

Fiscal year July 1, 2020, to June 30, 2021

MATERIAL INCLUDED IN THIS REPORT

School District Officials
Minutes of the March 13, 2021, District Meeting
Result of the vote of March 9, 2021
School Board's Report
Superintendent's Report
Assistant Superintendent's Report
Special Education Director's Report
Director of Technology's Report
Facilities Manager's Report
Newington Public School Principal's Report
Portsmouth Middle School Principal's Report
Portsmouth High School Principal's Report
Tuition Pupils
School Enrollments
Teachers and Staff
Warrants
School Budget MS-27
2020-2021 Audit Report

SCHOOL DISTRICT OFFICIALS

School Board Members	Mark Joyce, Chair	2022
	Chris Russo	2024
	Mandy Murphy	2022
Moderator	Jack O'Reilly	2021
Clerk	Laura Coleman	2024
Treasurer	Susan Philbrick	2022

Superintendent of Schools - Salvatore H. Petralia



Newington School District Meeting Minutes Newington, New Hampshire 2021 Warrant and Budget

To the inhabitants of the Newington School District of Newington Local School in the state of New Hampshire qualified to vote in school district affairs are hereby notified that the Annual School District Meeting will be held as follows:

Date: March 13, 2021

Time: 10:00 AM

Location: Newington Town Hall

Details: 205 Nimble Hill Road, Newington, NH 03801

School District Moderator, Ann H. Hebert, opened the 2021 Newington School District Annual Meeting at 10:00 AM on Saturday, March 13, 2021. She introduced the School Board members on the stage: Mark Joyce, Chris Russo, and Samara Robertson, as well as John Lamson, Chairman of the Budget Committee. Present in the audience: SAU 50 Supt Salvatore Petralia, Asst. Supt. Kelli Killen, Business Administrator, Mindy Green, Director of Technology, Brian Grattan, Special Education Director, Sarah Reinhardt, and Principal Peter Latchaw. Moderator Hebert then read the Moderator's Rules and asked all servicemen and veterans to stand and be recognized. All present applauded to acknowledge their service and sacrifices for the country and followed with the Pledge of Allegiance.

Article 1 – Proposed Operating Budget

To see if the Newington School District will vote to raise and appropriate the Budget Committee's recommended amount of \$2,412,439 (Two Million Four Hundred Twelve Thousand Four Hundred Thirty-Nine Dollars) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the District. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required) (NOTE: This warrant article {operating budget} does not include appropriations in ANY other warrant article.)

The Newington School Board recommends the operating budget. (Vote 3-0)

The Newington Budget Committee recommends the operating budget. (Vote 9-0-1)

Moderator Hebert read Article 1 and asked for a motion. The motion was made by John Klanchesser, seconded by Jack O'Reilly. There was no discussion and the motion passed after a vote with a show of cards.

Article 2 – Retainage

To see if the Newington School District will vote in accordance with RSA 198:4-b, II to increase indefinitely until rescinded, the retention of any unused portion of the year-end unassigned general funds from the preceding year from the current percentage of 2.5% to 5% of the current fiscal year’s net assessment under RSA 198:5 for the purpose of having funds on hand to use in subsequent fiscal years. (Majority vote required)

The Newington School Board recommends this warrant article. (Vote 3-0)

The Newington Budget Committee recommends this warrant article. (Vote 10-0)

Moderator Hebert read Article 2 and asked for a motion. The motion was made by Gail Klanchesser, seconded by Richard Hamelin. There was no discussion and after a vote with a show of cards, the motion passes.

Moderator Hebert read the results from the election on Tuesday, March 09, 2021:

- School Board Member – Chris Russo – 286**
- School District Moderator – Jack O’Reilly – 304**
- School District Clerk – Laura C. Coleman – 327**
- School District Treasurer – Linda Loewy – 297**

School Board Chairman Mark Joyce thanked all the Newington School Staff and the Newington Students for all their hard work and cooperation throughout this difficult year.

A motion was made by John Klanchesser, seconded by Jack O’Reilly, to close the meeting. The meeting was adjourned at 10:20 AM.

Respectfully submitted,



**Laura C. Coleman
School District Clerk
March 13, 2021**

Report of the Newington School Board 2021

To begin, we would like to especially thank our taxpayers and citizens for their continued strong support of our school system. Working together we are building a strong education program for our current and future students and serving as a valuable resource for our community.

The 2020-2021 school year has been and continues to be a uniquely challenging year for our community, state, country, and world! Shortly after our annual school district meeting last March our world changed with the dawning of the Covid-19 Pandemic. None of us would have imagined this challenge would come our way.

Despite the challenge - our community, teachers, administrators, staff, parents, and most importantly our students rose to meet the challenge. While moving to remote learning for the first time all parties displayed resilience, creativity, and energy as we all struggled through a difficult transition. It seemed that each week the practices, lessons, and use of technology improved and we all learned many lessons. On behalf of all school board members and citizens, we would like to extend our deepest appreciation to all teachers, staff, and administrators for your dedication and creativity. We would also especially express our appreciation to all parents and students for your patience, volunteerism, suggestions, and willingness to follow all the new safety guidelines. Thank you all!

The Newington Public School continues to make strong progress implementing a rigorous individual learning program. The focus of this program is to develop competency for each student in knowledge and skills necessary for his or her future success. One of our ongoing primary goals is that each of our students will achieve at least one year of growth in knowledge and skill during each school year. In addition to measuring student success through periodic standardized measures, our educators have developed a system that continually measures student progress and reports regularly to families. It is our goal, and that of all our educators, to ensure each student is making steady progress.

We highly commend our Principal and all staff for the work performed each day to deliver an excellent educational program and to develop a friendly, positive, and safe school culture. In particular this past summer our school staff worked to create Google classrooms K-6, allowing all students the ability to access coursework digitally. In addition, this year we implemented a K-6 Social Emotional Learning (SEL) curriculum focusing on: Self-Awareness, Self-Management, Social Awareness, Relationship Skills, and Responsible Decision-Making.

Our secondary school students attending Portsmouth High School continue to be very successful, scoring on the SAT at or above the average for Portsmouth, the state of New Hampshire and the nation. Newington graduated six students last year and five moved on to college and one to the workforce. Our student body continues to welcome students from other communities who pay tuition to attend our school. These students do not require additional operating costs but rather they enrich our classrooms and learning experiences and provide additional revenue to the school district.

We extend our congratulation to all of our students for their positive energy and hard work. The school could not succeed without the support of their parents who are part of the educational team during each school day and throughout the year, delivering their children to school well-rested and ready to learn.

We extend our appreciation for the excellent leadership services and support that is provided to our community by our SAU 50 shared administrative team. As you know, we share administrative services with the neighboring communities of Greenland, Rye, and New Castle. These services include school system administration, curriculum coordination/professional development, financial management, special education, technology, and many more cost-efficient benefits.

Our school board, and staff, work with the other leaders of the SAU 50 community of schools in several ways. The Curriculum Advisory Committee provides an opportunity for SAU 50 teachers to meet with the teachers of Portsmouth Middle and High schools to coordinate and collaborate on curriculum and core competencies. The Technology Advisory Committee is developing a shared SAU 50 technology plan and to identifying opportunities to standardize protocols across the district and to implement cost-saving efficiencies wherever possible. We also have a Policy Committee that works to develop and update policies that are both required by law or are designed to improve school operations.

Principal Peter Latchaw stays current with contemporary research in education. In particular this past year he led our school community through the myriad of challenges that arose each day as the pandemic continues to impact our day to day lives. Thank you!

The entire staff makes community involvement a priority goal for our school by communicating regularly to parents and citizens, sadly however, this year we were forced to cancel our many community events in the school. Mr. Latchaw's annual report will highlight many more achievements.

Our Newington School Supporters and many volunteers continue their outstanding support of the school by providing needed supplies and equipment which would otherwise be unavailable, and by hosting special events. A very special **Thank You** to all the citizens who volunteer their time and talents. It truly takes a "Village" to educate a child!

As part of our ongoing efforts to maintain and repair our school building and improve building safety, this past year we concentrated on consistent deep cleaning of the entire building, cleaning of all ventilation ducts and units, installed touchless sinks and new drinking fountains. In addition, plumbing repairs and upgrades were accomplished and an annual maintenance checklist was developed. We'd like to express our deep appreciation to Tom Lienhard "Chef Tom" for his tireless work in keeping our building clean and safe every day.

The school board takes this opportunity to thank our teachers, staff, and principal for continuing to create an exceptional learning environment for our Newington students. We again thank our taxpayers and citizens for their support and for the opportunity to serve you in these rewarding roles.

Newington School Board

Mark Joyce

Chris Russo

Mandy Murphy



Superintendent's Annual Report 2021

I am honored to present my annual report, reflecting the work of the Newington School District in 2020-2021. Despite many challenges presented by the pandemic, the staff and students remained steadfast to allow for in-person learning for the entire year. What an accomplishment!

Our focus at Newington Public School and throughout the entire SAU is to provide high-quality education to the students and families in the community. The mission at Newington Public School is to foster the intellectual, social, and physical growth of every student in a safe and supportive environment that promotes responsibility, self-discipline, respect, and excellence in learning.

The success of the student population at Newington Public School is the result of a rigorous academic curriculum, focusing on the "whole" child, supported by an extremely qualified teaching and support staff. The faculty at Newington Public School create and support a school environment that is welcoming and safe. Newington students routinely take an active role in the planning and execution of their own learning. High expectations are maintained, and the entire school community takes an active role to promote academic excellence for all students.

Newington Public School is fortunate to have a dedicated and close-knit faculty. Staff members are engaged in numerous professional development opportunities to support their learning. In addition, staff participate in district-wide initiatives which include the implementation of New Hampshire's Career and College Readiness Standards, preparing for the state assessments, and supporting the work around competency-based education. Newington staff routinely collaborate with other SAU 50 staff by researching best practices, piloting new programs, visiting other schools to observe first-hand these programs in place. This year, faculty members are guided by annual goals and school-wide initiatives centered on the following:

Student Achievement: Cultivating a culture of equity and excellence by creating and sustaining curriculum and instructional practices leading to high-quality learning

Student as a "Whole Person:" Ensuring all students become knowledgeable, responsible, caring, and contributing members of society through evidence based social and emotional learning at all grade levels

Maximizing the Use of Technology: Promoting and supporting effective use of technology for curriculum and instruction and ensuring reliable and efficient technology infrastructure to support staff and students

The Newington Staff are led by Principal Peter Latchaw, currently in his tenth year at the helm. Peter is a visible presence not only in the school, but throughout the community. Peter is extremely child-centered, well respected by staff and provides sound leadership to an exceptional team of educators. In addition to his administrative responsibilities, Peter is in classrooms leading groups of students with science experiments, solving some challenging mathematics problems, creating maker spaces, and facilitating a hands-on experiment.

The Newington School Board, led by Chairperson Dr. Mark Joyce, members Mandy Murphy and Chris Russo provide valued expertise in developing and adopting school board policies that define the operational aspects of the school district. I am most appreciative of our elected school board members who are strong advocates in support of public education, devoting countless hours to school board meetings, analyzing budget proposals, developing school board policy, and serving on district-wide committees.

Many people and organizations continue to make a difference in the lives of Newington students throughout the school year. The Newington Community supports the staff and students at Newington Public School through various fundraisers and attendance at school-wide events. Various municipal departments including Police, Fire, and Recreation provide valuable assistance and presence not only in the school but also assisting to support families in need. I would like to acknowledge the fine work of Police Chief Michael Bilodeau and his staff; Fire Chief E.J. Hoyt and his staff; Newington School Supporters; and members of the Recreation Committee for going the extra mile to support Newington students and families. We remain grateful for the strong support of the Newington community, a key component to the success of the school district.

Safety is essential to student learning and well-being. With support from our school board, I am pleased to report some enhancements made to improve building safety. This past spring, enhanced cleaning protocols were implemented in accordance with Centers for Disease Control (CDC) and New Hampshire Department of Health & Human Services (NHDHHS) guidelines. Routine maintenance, repairs, and upgrades are spearheaded by Tom Lienhard, who also doubles as Chef Tom during the day providing nutritious meals to the student body.

This is my eighth and final year working with you in this most important process. As your superintendent, I remain committed to supporting the core mission of the Newington School District. Thank you for sharing the common goal of providing the best learning opportunities for our students.

Sincerely,

Salvatore Petralia
Superintendent, SAU 50



Curriculum, Assessment, and Instruction
Newington School District
 Kelli R. Killen,
 Assistant Superintendent

Curriculum and Instruction

SAU 50 Mission Statement (continued for 2021-2022): *to meet the physical, mental, and emotional safety and well-being of students so meaningful learning can continue.*

We were excited to be in the school building full time. Social Emotional Learning remains a focus to combat the effects the pandemic continues to have on our students and families. Instruction is happening in the building five full days a week.

For the second year, teachers are using the prioritized SAU 50 Curriculum standards at each grade level to focus the most important learning, which would allow time for emotional support. The SAU 50 website now has an updated curriculum site:
<https://sites.google.com/sau50.org/sau-50-curriculum/home>

Equity

A lot of information on equity has been out in the public and has been a focus in education. SAU 50 defines equity as removing barriers to educational access for all students and especially those which have been marginalized. These marginalized groups include those of race, LGBTQIA, disability, socio-economic status, gender, mental health, and behavior. We further define the work we need to do for equity as identifying the marginalized groups in our schools, determining barriers, and removing those barriers. At this time, we have begun to analyze our curriculum and school board policies.

Assessment

New Hampshire State Assessment:

In the spring of 2021, the state assessment was administered to students in grades 3 through 8 in the areas of English Language Arts, Math, and Science. The science assessment is only given in grades 5 and 8. These assessments require students to apply their learning, not just recall specific content.

The comparison of the data showed students were still progressing in their learning. We did not see huge gaps in learning as may have been evidenced in other districts around the country.

The percentages of students meeting proficiency on the assessments are listed below. Due to the small numbers of students in each grade, we only have an overall percentage for the school.

English Language Arts 2021

Grade	Level 3 and Level 4 (proficient)	State	2019	State 2019
Overall	80%	52%	72%	56%

Mathematics 2021

Grade	Level 3 and Level 4 (proficient)	State	2019	State 2019
Overall	69%	38%	56%	48%

Science 2021

Grade	Level 3 and Level 4 (proficient)	State	2019	State 2019
Overall	Less than 10 students.	37%	Less than 10 students.	39%

Pupil Services:

The following is information about Pupil Services supported by the district for subgroups required by law and the current number of students involved.

Home Education: These students' education is provided by parents and not in a school setting.

ESOL (English for Speakers of Other Languages): These students have limited English proficiency due to English being a second language for them.

McKinney-Vento Act: These students meet the criteria for homelessness.

Title I: These students are provided instructional support in reading and/or math.

Section 504: These students are provided specific regular education accommodations due to a physical or mental impairment.

Program	Number of Students K to 8
Home Education	5
ESOL	0
Homeless Education	0
Title I	0
Section 504	2



**NEWINGTON SCHOOL DISTRICT
SPECIAL EDUCATION EXPENSES/REVENUE
PREVIOUS TWO FISCAL YEARS PER RSA 32:11-a**

SPECIAL EDUCATION EXPENSES		2019-2020	2020-2021
1200	Special Programs	\$121,890	\$96,043
1430	Summer School	\$11,583	\$7,919
2140	Psychological Services	\$2,340	\$1,770
2150	Speech and Audiology	\$7,586	\$14,507
2160	Physical and Occupational Therapy	\$8,304	\$10,510
2332	Administration Costs	\$-	\$-
2722	Special Transportation	\$10,211	\$39,186
	TOTAL EXPENSES	\$161,915	\$169,935
SPECIAL EDUCATION REVENUES			
3110	Special Ed Portion Adequacy Funds	\$23,943	\$24,597
3230	Special Education Aid	\$13,191	\$-
4580	Medicaid	\$-	\$-
	TOTAL REVENUES	\$37,134	\$24,597
ACTUAL DISTRICT COST FOR SPECIAL EDUCATION		\$199,048	\$194,532

**School Administrative Unit 50
Director of Technology Annual Report
July 1, 2020 – June 30, 2021**

The 2020-2021 school year was for the most part, business as usual. The core function of the technology department was to support and maintain technology as we continued to navigate the COVID-19 pandemic. The technology department provided support to staff and students amidst in-person and remote learning due to cohort and staff quarantines. The lessons we have learned from 2019 through 2021 allow us to make quick adjustments and provide support no matter the situation or type of content delivery.

The major push for the 2020-2021 school year was to plan, budget, and prepare for a massive network conversion and change of Internet connectivity for all schools and the central office. This started with filing for reimbursable funding in 2019 for the 2021-2022 school year. This process involves creating public bids, reviewing vendor proposals, and measuring them against a rubric to ensure the right vendor for the right price is chosen. The vendor proposals were input into the 2021-2022 budget (a year in advance) to assure stakeholder buy-in across all areas.

The project entailed the recreation of each school network, to provide a robust, more flexible and secure design that would set the buildings up for the next twenty or so years of growth and technology changes. This would be accomplished by increasing the network capacity and implementing virtual networks to isolate network traffic to specific scopes of the network.

The second portion of the project was to work with the chosen Internet provider to design, scope, and build out fiber Internet connections to each of the six buildings. This was started in spring of 2021 with a completion date of summer to allow for final build out of the internal networks to reflect the changes in Internet connectivity.

The overall necessity of this project is to provide for better Internet connectivity and internal networks to support teaching and learning in the digital age. As previously mentioned, these changes will provide growth for the schools and technology for at least the next twenty years.



**School Administrative Unit 50
Annual Report
Timothy MacDuff, Facilities Manager**

During my first partial year as the Facilities Manager for SAU 50, all the buildings were reviewed and acute concerns noted with resolutions implemented or plans set in place to address such issues. The Facilities Assessments, performed by Mr. Richard White in the early portion of 2021, served as the operating platform regarding the review, recommendations, and corrective actions taken during the remainder of 2021. Other building concerns that would impact code compliance or performance characteristics were also captured and noted.

As mentioned in previous 2021 communications, within the various school boards that comprise SAU 50, the topic of roofs, specifically their condition and performance, have been noted and actions taken. Due to the severity of the consequences generated through leaking roofs, SAU 50 has contracted with a roofing consulting company to ensure roofing projects are designed, monitored, and executed in the best manner possible. Everything the SAU owns lies beneath the roofs of its schools. The need to introduce and implement “experiential diligence” is critically important to the successful elimination of roofing issues.

The second aspect of facilities management pursued on a district-wide basis, is heating, ventilation, and air conditioning (HVAC) systems. Some of the issues that have been resolved, had initially been brought to my attention during my interview. The objective of the HVAC review is to establish reliable and consistent performance from the various HVAC systems throughout the school districts. Problems have been aggressively pursued to eliminate undependable equipment as well as resolving situational weaknesses within certain systems.

The final segment of facility refinement concerns the orderly presentation of the school sites in general, combined with the orderly configuration of utility and other low-profile support spaces. These areas are functionally significant to the efficient operation of the site. The objective from this perspective is to earn descriptors such as “professional,” “purposeful,” and “helpful.” Be it a community member, parent, student, teaching professional, visiting sports team, or local legislator, people expect things to be fully functional, clean, safe, and in order.

SAU 50 was in good physical condition in July 2021. Currently, it’s in better condition. This did not occur overnight. It was the result of many people across the SAU combined with the efforts of multiple vendors as well as State and Town agencies and departments. There’s more work ahead, but it will be worth it, to the benefit of all who interact with our schools or are part of the communities the schools serve.



Newington Public School

133 Nimble Hill Road
Newington, NH 03801

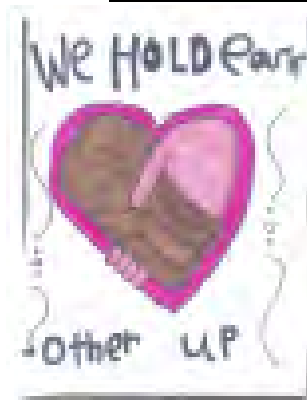
phone: 603-436-1482 www.sau50.org/nps

Peter Latchaw, Principal
platchaw@sau50.org

2021-2022

Principal's Annual Report

2021-2022 Principal's Annual Report
School Theme: *We Hold Each Other Up*



It is my pleasure to submit the annual report for Newington Public School. The school theme for the 2021-2022 school year is: **We Hold Each Other Up**, as a community of learners we strive to support each other to maximize our social and emotional growth. Newington Public School continues to be a center of learning and growth for 51 learners in kindergarten through sixth grade. Educators at NPS work tirelessly to address the academic and social/emotional needs of all children. As our society continues to constantly change, our learners will still require problem solving skills, independent thinking, and the ability to overcome abstract challenges. We believe in teaching and modeling these skills on a daily basis in our classrooms using our school's mission statement to guide us: *The Newington Public School fosters the intellectual, social, and physical growth of every student in a safe and supportive environment that promotes responsibility, self-discipline, respect, and excellence in learning.*

SAU 50 has developed academic competencies that drive the Newington Public School curriculum, teaching practices, and define our expectations for all learners. While the competencies guide instruction, they also allow for flexibility to meet the needs of learners at their current level and they allow for learners to "move when ready" as they progress. During the past school year, technology played a key role in helping guide our instructional practice. Newington Public School educators used Google Classroom and SeeSaw to deliver daily lessons and share classwork with families. Google Classroom is an interactive platform where students can complete assignments and assessments, safely engage in discussions, and participate in online help sessions. The application Seesaw provides a way for students to showcase their

work. This has been an especially useful tool for students, parents, and teachers during the pandemic. It allows a safe platform for families to stay abreast of what is happening in NPS classrooms given our current visitation restrictions.

In July 2021, Newington Public School teachers began a professional development initiative by enrolling in a graduate level course led by the Vermont Math Initiative, Teaching Mathematics to Struggling Learners. This course used current teaching/learning research to have educators deepen their understanding of early number concepts, additive reasoning, multiplicative reasoning, and fractions. These overarching and integrative mathematical “big ideas” are the foundation of PreK- Grade 6 mathematics. During this course, Newington Public School teachers researched the mathematics content related to the aforementioned topics, the intimate relationship among them, and the important pedagogical strategies and skills educational research suggests can have a strong impact on student learning.

The aforementioned professional development initiative continued into the start of the school year though continued course work. The goal of the work was to offer all teachers a common framework of strategies for math instruction, align math instruction in classrooms to research based practices, and implement interventions that are driven by data. The course work during the fall focused on modeling teaching strategies, research-based assessment components and tools, as well as creating and sharing resources specific to student needs. As the building administrator, my goal as one of the participants in the course was focused on finding building based math assessments that truly measure a student’s mathematical understanding and are able to track a student's growth. In doing so, trends will be able to be analyzed to impact instructional practices and facilitate professional learning for teachers and staff based on these trends.

Our guidance teacher continues to work with Newington Public School learners using the SAU 50 Social Emotional curriculum and Collaborative for Academic Social and Emotional Learning (CASEL) which defines social and emotional learning (SEL) as “the process through which children and adults acquire and effectively apply the knowledge, attitudes, and skills necessary to understand and manage emotions, set and achieve positive goals, feel and show empathy for others, establish and maintain positive relationships, and make responsible decisions (casel.org).” CASEL is based on the idea that rich and meaningful learning occurs when people are engaged in positive and supporting relationships.

In addition to working with the NPS guidance teacher, Newington Public School students are working with the University of New Hampshire program, Northeast Passage. Like our school’s social emotional learning program, Northeast Passage’s Social Emotional Learning (SEL) curriculum is founded upon 5 competencies, as outlined by the Collaborative for Academic, Social and Emotional learning (CASEL) program. The CASEL competencies are implemented in a controlled environment by a Certified and Licensed Recreation Therapist from Northeast Passage. They use a variety of recreational activities to be used as modalities for learning based upon the SEL focus areas.

We believe that in order for the students to grow academically as learners, they have to know they are supported, cared about, and valued. Therefore, we see our SEL curriculum as critical to the academic achievements of our students. Newington Public School students continue to excel

as students in our building and as they transition to middle and high school. This past fall, the students in the fifth and sixth grade class competed in a contest open to all middle schools in New Hampshire. The contest was to send soil into space to test a hypothesis to see if bacteria in soil will grow faster in zero gravity. The hope is that these experiments can help scientists develop better antibiotics to combat infections. **WE WON!** Newington Town forest soil is going to be sent to space. They said our proposal was well-organized, our soil sample contained excellent amounts of moisture and silt, and our description of the site was detailed. They admired that we collected the sample even though it was raining, and it looked like we had fun with the project (we did). They also said they were impressed that the 6th graders made their own soap last year, so they know how to keep things clean and free of contamination.

I am also excited to share that this year with the help and support of Newington School Supporters, we have created an after-school enrichment program for all NPS students in addition to the daily aftercare program. Over the course of the school year, NPS students will have the chance to join the following clubs: Cooking club, library club at Langdon Library, Wild Play with White Pine, LEGO club, bowling club, ski club (at Gunstock), chess club, and we also hope to be able to participate in the Portsmouth elementary track program again this year as well.

Due to the support of the Newington community, I am pleased to report that the physical structure of the school is well maintained and over the years we have been able to accomplish many facility upgrades. Over the summer of 2021, we upgraded all of our electrical panels, converted all of the interior and exterior lighting fixtures to LED fixtures, and updated the phone system, and computer network.

On behalf of the Newington Public School learning community, I would like to express our appreciation for the opportunities that the Newington community affords our students. We are sincerely thankful for the generous support we receive for our school, especially from our Newington School Supporters group. Even in the midst of these challenging times, I feel very privileged to work with so many invested staff members, parents, and community members who care so deeply for our learners. Our ability to face this pandemic straight on with the dedication to provide students with the social, emotional, and academic support they need is something I greatly admire.

Our small school atmosphere provides an environment where we can realize the goals of providing ALL Newington Public School students with a stimulating, individualized education program that will positively impact them throughout their school experience.

Respectfully submitted,
Peter Latchaw

Portsmouth Middle School Report
Phillip R. Davis, Principal

The purpose of the Portsmouth schools is to educate all students by challenging them to become thinking, responsible, contributing citizens who continue to learn throughout their lives. Portsmouth Middle School is a learning environment specifically designed to bring students from their elementary experience to the rigors of learning expected of students at Portsmouth High School. The middle years are ones of exploration of the multitude of ways a student can get involved in the school and greater community, of learning increasingly complex thinking skills, a time for solidifying learning habits, honing previously learned content, and for an exploration of performing and unified arts. While we have had quite a few interruptions to our methodology and to our fluid operations over the past school year, our mission remains the same.

Portsmouth Middle School has seen a decrease in our student population. We currently serve 486 students in grades six through eight (6th - 147, 7th 169, 8th 170). The school is divided into two equally sized teams at each grade level, each with five teachers assigned to a team. The team consists of a full time English Language Arts, Social Studies, Science, Mathematics, and Student Services Teacher. Teachers plan and set goals vertically, horizontally, and meet as interdisciplinary teams with common planning time. Students are similarly supported by a Homeroom/Success Block teacher. These groups are intentionally kept very small in number. Students begin and end their day with the same adult guiding their executive function and social and emotional learning needs. This team approach is designed specifically to offer a comprehensive and well supported education that assists students in their transition from elementary to high school. Teachers coordinate lessons, meet with parents, confer with students, and determine best paths for students as a unit and individual.

After their sixth-grade year, students from New Castle have the option of attending Portsmouth Middle School, joining students from Newington. The faculty and administration take great care in placing these students, meeting with parents, and ensuring a smooth transition to Portsmouth Middle School. Our standard program is set to develop sixth graders into successful ninth grade students. The program begins with the building of relationships and sense of team as students are coming from three elementary schools within Portsmouth. While we do take great care in creating a positive experience for students who join us for the start of the seventh-grade year, there is an additional adjustment period for students who are joining us in seventh grade. SAU 50 students are joining a group who came together as sixth graders from separate schools and who have already acclimated to middle school together for a year. Middle School can be difficult. The true ideal would be for SAU 50 students to join the Portsmouth Middle School community at the same time as all other students, at the start of the sixth-grade year. We do have parents choose this path for their own children annually; however, this is an inequitable situation reserved for those who can afford to tuition their child to PMS. Moving from smaller educational communities to our larger school would be much easier on students if they joined Portsmouth Middle School in sixth grade. Currently there are eighteen students from SAU 50 enrolled at PMS, most of whom have come to us in the seventh grade.

Portsmouth Middle School strives to meet the needs of each individual learner with a wealth of learning, supports, and extracurricular activities. Every student begins and ends their day with the same Homeroom/Success teacher. Success Block classes designed for small group

connections (11-13 students), executive function coaching, and school community connections. Students and faculty foster relationships and work together to meet the needs of each individual student. With over forty clubs and athletic opportunities for students to become engaged in after school, PMS offers structured growth experiences for all. Our world language program offers all students the ability to study French or Spanish in each grade so that students can enter level 2 of their choice language at Portsmouth High School, potentially earning high school credit for their work at Portsmouth Middle School. RTI tiered intervention courses in Mathematics and English Language Arts (reading and writing) offer students who may be achieving at a level below their grade level peers a structured small group intervention class that is data driven and designed to meet individual student needs. These intervention courses are offered to students in addition to their grade level class. Due to COVID-19 our advanced Mathematics courses have paused for a year but are offered to those who exhibit excellent work habits and have the ability to construct meaning from abstract mathematical thought. Full-time Band and Chorus are options for all students as well as Drama, Family and Consumer Sciences, Technology Education, STEM, Computer Programming, App. Design, Visual Arts, as well as Instrumental and General Music. Portsmouth Middle School's program of studies is able to offer students an individualized education coupled with a positive social experience.

Portsmouth Middle School staff and faculty are committed to working together with students and parents to shape future learners who are prepared for success in high school and beyond. We appreciate our working relationship with SAU 50 and the opportunity to broaden the educational and school community experiences of those students from Newington and New Castle.

Respectfully,

A handwritten signature in black ink, appearing to read 'PRD', with a stylized flourish at the end.

Phillip R. Davis
Principal

Portsmouth High School Report
Mary Lyons, Principal

Accredited by the New England Association of Schools and Colleges, Portsmouth High School is a comprehensive high school offering a wide range of challenging opportunities for students. PHS prepares students for liberal arts colleges, schools, and colleges for technical and career training, as well as positions in business and industry for the world of work.

Portsmouth High School believes students must be challenged in rigorous and relevant ways in order to reach their highest potential. We believe students strive for excellence in an environment that fosters a strong sense of belonging, creates partnerships between students and adults, allows students to explore and contribute to their own education, and celebrates student success. In addition, we believe students will become life-long learners when taught to think critically, to effectively analyze information, and be respectful of others.

The faculty and staff at the high school takes great pride in providing a curriculum that is rigorous, personalized, equitable, and leads to college and career readiness. We continue to offer a wide range of classes in core subjects as well as a variety of offerings in visual and performing arts, computers, international languages, physical education, and health. In addition, career and technical programming includes coursework in architectural and engineering design, automotive technology, computer science, culinary arts, business, entrepreneurship, health sciences, and education and teacher training. Honors classes are offered in core subject areas including international language. We also offer a variety of Advanced Placement and Dual Enrollment courses. The AP and Dual Enrollment programs offer juniors and seniors the opportunity to earn college credit while attending high school.

Portsmouth High School students excel academically, placing above state and national averages on standardized tests and receiving acceptance to top colleges in the country. Our competitive athletic programs, outstanding performing arts programs, numerous clubs and activities offer opportunities for every student to engage, excel, and serve as a source of pride for our community.

The belief that students should have exposure to a rich and broad program of studies, have experiences outside of the classroom, and have an understanding of an individual's place in the global environment is evident in the high school's excellent program offerings. The successes that are achieved are constant reminders of the benefits that come from hard work and a dedication to our core values of Excellence, Community, Commitment, and Leadership.

With 1039 students and 34% of the population coming from Rye, Newcastle, Newington and Greenland, the faculty and staff at Portsmouth High School take great pride in servicing the educational needs of students from both SAUs. Our long-standing partnership, continued collaboration, and shared commitment to improving the learning of all students has helped shape and grow the Portsmouth High School community into what it is today.

Respectfully,

Mary Lyons
Principal



**TUITION PUPILS
2021-2022**

Attending Portsmouth Middle School

Grade 7

8 Students

Grade 8

4 Students

Attending Portsmouth High School

Grade 9

2 Students

Grade 10

4.5 Students

Grade 11

3 Students

Grade 12

7 Students



**NEWINGTON PUBLIC SCHOOL
2021-2022**

Kindergarten

9 Students

Grade 1

12 Students

Grade 2

5 Students

Grade 3

10 Students

Grade 4

8 Students

Grade 5

4 Students

Grade 6

3 Students

NEWINGTON SCHOOL DISTRICT STATISTICS

Newington Public School Enrollment 2020-2021

Grade	K	1	2	3	4	5	6	Total
Pupils	12	5	7	9	5	5	9	52

Pupils Tuitioned to Portsmouth as of October 1, 2021

Grade	7	8	9	10	11	12	Total
Pupils	8	4	2	4.5	3	7	28.5

**Newington Public School Staff
School Year 2021-2022**

Jamie Bastille	Teacher: Grade 2
Devon Brunner	Special Education Aide
Liz Daly	School Nurse
Madison Shimko	Teacher: Music
Michelle Hawkins	Occupational Therapy: Contracted
Jennifer Holly	Speech: Contracted
Jane Kendall	After School Coordinator
Peter Latchaw	Principal and Teacher: STEAM
Tom Lienhard	Food Service and Custodian
Kim Lodge	Teacher: Grades 3 and 4
Linda Loewy	Secretary and Librarian
Abbi Lundborn	Teacher: Grade 1
Kim Grattan	Special Education Coordinator
Erin Russo	School Nurse
Leslie Scuderi	School Counselor
Nels Tooker	Teacher: Grades 5 and 6
Susanna Vitali	Teacher: Art, Physical Education, Health
Heather McDonald	Teacher: Spanish
TBD - n/a this year	Teacher: Reading Intervention
Annie Murphy	Teacher: Kindergarten





Newington Local School

The inhabitants of the School District of Newington Local School in the state of New Hampshire qualified to vote in School District affairs are hereby notified that the Annual School District Meeting will be held as follows:

Date: March 12, 2022
 Time: 11:00 AM
 Location: Newington Town Hall – 205 Nimble Hill Road, Newington, NH 03801
 Details:

GOVERNING BODY CERTIFICATION

We certify and attest that on or before February 21, 2022 a true and attested copy of this document was posted at the place of meeting and at Newington Public School and that an original was delivered to the School District Clerk.

Name	Position	Signature
Mark Joyce	School Board Chair	<i>Mark Joyce</i>
Mandy Murphy	School Board Member	<i>Mandy Murphy</i>
Chris Russo	School Board Member	<i>Chris Russo</i>



Article 01 Proposed Operating Budget

To see if the Newington School District will vote to raise and appropriate the Budget Committee's recommended amount of \$2,398,777(Two Million Three Hundred Ninety- Eight Thousand Seven Hundred Seventy-Seven Dollars) for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the District. This article does not include appropriations contained in special or individual articles addressed separately. (Majority vote required) (NOTE: This warrant article {operating budget} does not include appropriations in ANY other warrant article.)

The Newington School Board recommends the operating budget. (Vote 2-0)
 The Newington Budget Committee recommends the operating budget. (Vote 10-0)

Yes No

Article 02 Collective Bargaining Agreement

To see if the Newington School District will vote to approve the cost items included in the collective bargaining agreement reached between the Newington School Board and the Association of Coastal Teachers - Newington which calls for the following increases in salaries and benefits at the current staffing level:

Fiscal Year	Estimated Increase
2022-2023	\$29,468
2023-2024	\$26,719
2024-2025	\$28,008
2025-2026	\$25,787
2026-2027	\$26,872

and further to raise and appropriate \$29,468 (Twenty-Nine Thousand Four Hundred Sixty-Eight Dollars) for the 2022-2023 fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Recommendations required. (Majority vote required)
 (NOTE: This appropriation is in addition to Warrant Article 1, the Operating Budget Article)

The Newington School Board recommends the operating budget. (Vote 2-0)
 The Newington Budget Committee recommends the operating budget. (Vote 10-0)

Yes No

Article 03 Call a Special Meeting

Shall the Newington School District if Warrant Article 2 is defeated, authorize the governing body to call one (1) special meeting, at its option, to address Warrant Article 2 cost items only? (Majority vote)

Yes No



Proposed Budget
Newington Local School

For School Districts which have adopted the provisions of RSA 32:14 through RSA 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from:
July 1, 2022 to June 30, 2023

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: _____

SCHOOL BUDGET COMMITTEE CERTIFICATION
Under penalties of perjury, I declare that I have examined the information contained in this form and to the best
of my belief it is true, correct and complete.

Name	Position	Signature
<i>[Signature]</i>	Selectman's Rep. Budget Com	<i>[Signature]</i>
<i>[Signature]</i>	Budget Member	<i>[Signature]</i>
<i>[Signature]</i>	Budget Comm.	<i>[Signature]</i>
<i>[Signature]</i>	Budget Comm. Member	<i>[Signature]</i>
<i>[Signature]</i>	Budget Comm. Member	<i>[Signature]</i>
<i>[Signature]</i>	Budget Member	<i>[Signature]</i>
<i>[Signature]</i>	Budget Chair	<i>[Signature]</i>
<i>[Signature]</i>	Budget Committee	<i>[Signature]</i>
<i>[Signature]</i>	Budget Committee Member	<i>[Signature]</i>
<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
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<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations as Approved by DRA for period ending 6/30/2022	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
Instruction								
1100-1199	Regular Programs	01	\$774,445	\$1,083,659	\$951,906	\$0	\$951,906	\$0
1200-1299	Special Programs	01	\$96,043	\$112,360	\$112,128	\$0	\$112,128	\$0
1300-1399	Vocational Programs		\$0	\$0	\$0	\$0	\$0	\$0
1400-1499	Other Programs	01	\$10,999	\$22,291	\$21,234	\$0	\$21,234	\$0
1500-1599	Non-Public Programs		\$0	\$0	\$0	\$0	\$0	\$0
1600-1699	Adult/Continuing Education Programs	01	\$0	\$0	\$0	\$0	\$0	\$0
1700-1799	Community/Junior College Education Programs		\$0	\$0	\$0	\$0	\$0	\$0
1800-1899	Community Service Programs		\$0	\$0	\$0	\$0	\$0	\$0
			\$881,487	\$1,218,310	\$1,085,268	\$0	\$1,085,268	\$0
Instruction Subtotal								
			\$881,487	\$1,218,310	\$1,085,268	\$0	\$1,085,268	\$0
Support Services								
2000-2199	Student Support Services	01	\$55,778	\$62,166	\$81,763	\$0	\$81,763	\$0
2200-2299	Instructional Staff Services	01	\$36,303	\$63,778	\$74,368	\$0	\$74,368	\$0
			\$92,081	\$125,944	\$156,131	\$0	\$156,131	\$0
Support Services Subtotal								
			\$92,081	\$125,944	\$156,131	\$0	\$156,131	\$0
General Administration								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
2310 (840)	School Board Contingency		\$0	\$0	\$0	\$0	\$0	\$0
2310-2319	Other School Board	01	\$27,507	\$24,805	\$25,625	\$0	\$25,625	\$0
			\$27,507	\$24,805	\$25,625	\$0	\$25,625	\$0
General Administration Subtotal								
			\$27,507	\$24,805	\$25,625	\$0	\$25,625	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations as Approved by DRA for period ending 6/30/2022	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
Executive Administration								
2320 (310)	SAU Management Services	01	\$196,237	\$158,121	\$237,955	\$0	\$237,955	\$0
2320-2399	All Other Administration		\$0	\$0	\$0	\$0	\$0	\$0
2400-2499	School Administration Service	01	\$139,634	\$145,466	\$149,197	\$0	\$149,197	\$0
2500-2599	Business		\$0	\$0	\$0	\$0	\$0	\$0
2600-2699	Plant Operations and Maintenance	01	\$101,085	\$89,123	\$96,498	\$0	\$96,498	\$0
2700-2799	Student Transportation	01	\$119,629	\$162,060	\$135,679	\$0	\$135,679	\$0
2800-2999	Support Service, Central and Other	01	\$339,309	\$414,806	\$422,120	\$0	\$422,120	\$0
	Executive Administration Subtotal		\$895,894	\$969,576	\$1,041,449	\$0	\$1,041,449	\$0
Non-Instructional Services								
3100	Food Service Operations	01	\$21,729	\$33,804	\$33,804	\$0	\$33,804	\$0
3200	Enterprise Operations		\$0	\$0	\$0	\$0	\$0	\$0
	Non-Instructional Services Subtotal		\$21,729	\$33,804	\$33,804	\$0	\$33,804	\$0
Facilities Acquisition and Construction								
4100	Site Acquisition		\$0	\$0	\$0	\$0	\$0	\$0
4200	Site Improvement		\$0	\$0	\$0	\$0	\$0	\$0
4300	Architectural/Engineering		\$0	\$0	\$0	\$0	\$0	\$0
4400	Educational Specification Development		\$0	\$0	\$0	\$0	\$0	\$0
4500	Building Acquisition/Construction		\$0	\$0	\$0	\$0	\$0	\$0
4600	Building Improvement Services	01	\$0	\$0	\$10,000	\$0	\$10,000	\$0
4900	Other Facilities Acquisition and Construction		\$0	\$0	\$0	\$0	\$0	\$0
	Facilities Acquisition and Construction Subtotal		\$0	\$0	\$10,000	\$0	\$10,000	\$0
Other Outlays								
5110	Debt Service - Principal		\$0	\$0	\$0	\$0	\$0	\$0
5120	Debt Service - Interest		\$0	\$0	\$0	\$0	\$0	\$0
	Other Outlays Subtotal		\$0	\$0	\$0	\$0	\$0	\$0



Appropriations

Account	Purpose	Article	Expenditures for period ending 6/30/2021	Appropriations as Approved by DRA for period ending 6/30/2022	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
Fund Transfers								
5220-5221	To Food Service	01	\$5,769	\$0	\$6,500	\$0	\$6,500	\$0
5222-5229	To Other Special Revenue	01	\$46,015	\$40,000	\$40,000	\$0	\$40,000	\$0
5230-5239	To Capital Projects		\$0	\$0	\$0	\$0	\$0	\$0
5254	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
5300-5399	Intergovernmental Agency Allocation		\$0	\$0	\$0	\$0	\$0	\$0
9990	Supplemental Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
9992	Deficit Appropriation		\$0	\$0	\$0	\$0	\$0	\$0
	Fund Transfers Subtotal		\$51,784	\$40,000	\$46,500	\$0	\$46,500	\$0
	Total Operating Budget Appropriations				\$2,398,777	\$0	\$2,398,777	\$0



Special Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	School Board's Appropriations for period ending 6/30/2023 (Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
5251	To Capital Reserve Fund		\$0	\$0	\$0	\$0	\$0	\$0
5252	To Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
5253	To Non-Expendable Trust Fund		\$0	\$0	\$0	\$0	\$0	\$0
Total Proposed Special Articles			\$0	\$0	\$0	\$0	\$0	\$0



Individual Warrant Articles

Account	Purpose	Article	School Board's Appropriations for period ending 6/30/2023 (Recommended) (Not Recommended)	School Board's Appropriations for period ending 6/30/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Recommended)	Budget Committee's Appropriations for period ending 6/30/2023 (Not Recommended)
1100-1199	Regular Programs	02	\$20,013	\$0	\$20,013	\$0
			<i>Purpose: Collective Bargaining Agreement</i>			
1200-1299	Special Programs	02	\$2,027	\$0	\$2,027	\$0
			<i>Purpose: Collective Bargaining Agreement</i>			
2000-2199	Student Support Services	02	\$521	\$0	\$521	\$0
			<i>Purpose: Collective Bargaining Agreement</i>			
2200-2299	Instructional Staff Services	02	\$624	\$0	\$624	\$624
			<i>Purpose: Collective Bargaining Agreement</i>			
2800-2999	Support Service, Central and Other	02	\$6,283	\$0	\$6,283	\$0
			<i>Purpose: Collective Bargaining Agreement</i>			
Total Proposed Individual Articles			\$29,468	\$0	\$29,468	\$624



New Hampshire
Department of
Revenue Administration

2022
MS-27

Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2022	School Board's Estimated Revenues for period ending 6/30/2023	Budget Committee's Estimated Revenues for period ending 6/30/2023
Local Sources					
1300-1349	Tuition	01	\$36,000	\$38,000	\$38,000
1400-1449	Transportation Fees		\$0	\$0	\$0
1500-1599	Earnings on Investments		\$0	\$0	\$0
1600-1699	Food Service Sales	01	\$20,004	\$20,004	\$20,004
1700-1799	Student Activities		\$0	\$0	\$0
1800-1899	Community Service Activities		\$0	\$0	\$0
1900-1999	Other Local Sources	01	\$750	\$750	\$750
Local Sources Subtotal			\$56,754	\$58,754	\$58,754
State Sources					
3210	School Building Aid		\$0	\$0	\$0
3215	Kindergarten Building Aid		\$0	\$0	\$0
3220	Kindergarten Aid		\$0	\$0	\$0
3230	Catastrophic Aid		\$0	\$0	\$0
3240-3249	Vocational Aid		\$0	\$0	\$0
3250	Adult Education		\$0	\$0	\$0
3260	Child Nutrition	01	\$300	\$300	\$300
3270	Driver Education		\$0	\$0	\$0
3290-3299	Other State Sources		\$0	\$0	\$0
State Sources Subtotal			\$300	\$300	\$300



**New Hampshire
Department of
Revenue Administration**

**2022
MS-27**

Revenues

Account	Source	Article	Revised Revenues for period ending 6/30/2022	School Board's Estimated Revenues for period ending 6/30/2023	Budget Committee's Estimated Revenues for period ending 6/30/2023
Federal Sources					
4100-4539	Federal Program Grants	01	\$40,000	\$40,000	\$40,000
4540	Vocational Education		\$0	\$0	\$0
4550	Adult Education		\$0	\$0	\$0
4560	Child Nutrition	01	\$3,500	\$3,500	\$3,500
4570	Disabilities Programs		\$0	\$0	\$0
4580	Medicaid Distribution		\$0	\$0	\$0
4590-4999	Other Federal Sources (non-4810)		\$0	\$0	\$0
4810	Federal Forest Reserve		\$0	\$0	\$0
	Federal Sources Subtotal		\$43,500	\$43,500	\$43,500
Other Financing Sources					
5110-5139	Sale of Bonds or Notes		\$0	\$0	\$0
5140	Reimbursement Anticipation Notes		\$0	\$0	\$0
5221	Transfer from Food Service Special Revenue Fund		\$0	\$0	\$0
5222	Transfer from Other Special Revenue Funds		\$0	\$0	\$0
5230	Transfer from Capital Project Funds		\$0	\$0	\$0
5251	Transfer from Capital Reserve Funds		\$0	\$0	\$0
5252	Transfer from Expendable Trust Funds		\$0	\$0	\$0
5253	Transfer from Non-Expendable Trust Funds		\$0	\$0	\$0
5300-5699	Other Financing Sources		\$0	\$0	\$0
9997	Supplemental Appropriation (Contra)		\$0	\$0	\$0
9998	Amount Voted from Fund Balance		\$0	\$0	\$0
9999	Fund Balance to Reduce Taxes	01	\$0	\$46,139	\$46,139
	Other Financing Sources Subtotal		\$0	\$46,139	\$46,139
	Total Estimated Revenues and Credits		\$100,554	\$148,693	\$148,693



Budget Summary

Item	School Board Period ending 6/30/2023 (Recommended)	Budget Committee Period ending 6/30/2023 (Recommended)
Operating Budget Appropriations	\$2,398,777	\$2,398,777
Special Warrant Articles	\$0	\$0
Individual Warrant Articles	\$29,468	\$29,468
Total Appropriations	\$2,428,245	\$2,428,245
Less Amount of Estimated Revenues & Credits	\$148,693	\$148,693
Less Amount of State Education Tax/Grant	\$0	\$0
Estimated Amount of Taxes to be Raised	\$2,279,552	\$2,279,552



Supplemental Schedule

1. Total Recommended by Budget Committee	\$2,428,245
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (Sum of Lines 2 through 5 above)	\$0
7. Amount Recommended, Less Exclusions (Line 1 less Line 6)	\$2,428,245
8. 10% of Amount Recommended, Less Exclusions (Line 7 x 10%)	\$242,825
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting:	
(Line 1 + Line 8 + Line 11 + Line 12)	
	\$2,671,070

**NEWINGTON SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**

**NEWINGTON SCHOOL DISTRICT
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**

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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Newington School District
Newington, New Hampshire

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Newington School District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, major fund, and aggregate remaining fund information of the Newington School District, as of June 30, 2020, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Management's Discussion and Analysis – Management has omitted a Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

*Newington School District
Independent Auditor's Report*

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Schedule of the School District's Proportionate Share of Net Pension Liability,
- Schedule of School District Contributions – Pensions,
- Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability,
- Schedule of School District Contributions – Other Postemployment Benefits,
- Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information – Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Newington School District's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

December 22, 2020

*Blodzik & Sanderson
Professional Association*

BASIC FINANCIAL STATEMENTS

EXHIBIT A
NEWINGTON SCHOOL DISTRICT
Statement of Net Position
June 30, 2020

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 274,627
Other receivables	364
Intergovernmental receivable	289,759
Inventory	720
Capital assets, net of accumulated depreciation	96,211
Total assets	661,681
DEFERRED OUTFLOWS OF RESOURCES	
Amounts related to pensions	174,130
Amounts related to other postemployment benefits	8,671
Total deferred outflows of resources	182,801
LIABILITIES	
Accounts payable	608
Accrued salaries and benefits	32,650
Noncurrent obligations:	
Due within one year	3,445
Due in more than one year	1,141,975
Total liabilities	1,178,678
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - grants	2,946
Amounts related to pensions	91,940
Amounts related to other postemployment benefits	1,179
Total deferred inflows of resources	96,065
NET POSITION	
Net investment in capital assets	96,211
Unrestricted	(526,472)
Total net position	\$ (430,261)

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT B
NEWINGTON SCHOOL DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2020

	Expenses	Program Revenues		Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Instruction	\$ 1,032,250	\$ 37,828	\$ 29,649	\$ (964,773)
Support services:				
Student	37,504	-	-	(37,504)
Instructional staff	27,963	-	-	(27,963)
General administration	33,416	-	-	(33,416)
Executive administration	198,420	-	-	(198,420)
School administration	134,104	-	-	(134,104)
Operation and maintenance of plant	125,865	-	-	(125,865)
Student transportation	107,995	-	-	(107,995)
Other	346,208	-	-	(346,208)
Noninstructional services	27,447	9,292	4,524	(13,631)
Total governmental activities	<u>\$ 2,071,172</u>	<u>\$ 47,120</u>	<u>\$ 34,173</u>	<u>(1,989,879)</u>
General revenues:				
School district assessment				695,663
Grants and contributions not restricted to specific programs				1,251,018
Interest				8,144
Miscellaneous				13,259
Total general revenues				<u>1,968,084</u>
Change in net position				(21,795)
Net position, beginning, as restated (see Note 14)				(408,466)
Net position, ending				<u>\$ (430,261)</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-1
NEWINGTON SCHOOL DISTRICT
Governmental Funds
Balance Sheet
June 30, 2020

	General	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 274,576	\$ 51	\$ 274,627
Accounts receivable	360	4	364
Intergovernmental receivables	289,261	498	289,759
Interfund receivables	-	3,001	3,001
Inventory	-	720	720
Total assets	<u>\$ 564,197</u>	<u>\$ 4,274</u>	<u>\$ 568,471</u>
LIABILITIES			
Accounts payable	\$ -	\$ 608	\$ 608
Accrued salaries and benefits	32,650	-	32,650
Interfund payable	3,001	-	3,001
Total liabilities	<u>35,651</u>	<u>608</u>	<u>36,259</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - grants	-	2,946	2,946
FUND BALANCES			
Nonspendable	-	720	720
Committed	309,261	-	309,261
Assigned	2,663	-	2,663
Unassigned	216,622	-	216,622
Total fund balances	<u>528,546</u>	<u>720</u>	<u>529,266</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 564,197</u>	<u>\$ 4,274</u>	<u>\$ 568,471</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-2
NEWINGTON SCHOOL DISTRICT
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
June 30, 2020

Total fund balances of governmental funds (Exhibit C-1)	\$	529,266
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources, therefore, are not reported in the governmental funds.		
Cost	\$	395,842
Less accumulated depreciation		<u>(299,631)</u>
		96,211
Pension and other postemployment benefits (OPEB) related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year, and therefore, are not reported in the governmental funds as follows:		
Deferred outflows of resources related to pensions	\$	174,130
Deferred inflows of resources related to pensions		(91,940)
Deferred outflows of resources related to OPEB		8,671
Deferred inflows of resources related to OPEB		<u>(1,179)</u>
		89,682
Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position.		
Receivables	\$	(3,001)
Payables		<u>3,001</u>
		-
Long-term liabilities are not due and payable in the current period, therefore, are not reported in the governmental funds.		
Compensated absences	\$	65,590
Net pension liability		890,957
Other postemployment benefits		<u>188,873</u>
		<u>(1,145,420)</u>
Net position of governmental activities (Exhibit A)	\$	<u><u>(430,261)</u></u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-3
NEWINGTON SCHOOL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2020

	General	Other Governmental Funds	Total Governmental Funds
REVENUES			
School district assessment	\$ 695,663	\$ -	\$ 695,663
Other local	59,205	10,318	69,523
State	1,266,189	341	1,266,530
Federal	-	17,661	17,661
Total revenues	<u>2,021,057</u>	<u>28,320</u>	<u>2,049,377</u>
EXPENDITURES			
Current:			
Instruction	1,017,430	14,478	1,031,908
Support services:			
Student	37,504	-	37,504
Instructional staff	27,963	-	27,963
General administration	33,416	-	33,416
Executive administration	198,420	-	198,420
School administration	133,459	-	133,459
Operation and maintenance of plant	120,500	-	120,500
Student transportation	107,995	-	107,995
Other	325,899	-	325,899
Noninstructional services	-	27,447	27,447
Facilities acquisition and construction	689	-	689
Total expenditures	<u>2,003,275</u>	<u>41,925</u>	<u>2,045,200</u>
Excess (deficiency) of revenues over (under) expenditures	<u>17,782</u>	<u>(13,605)</u>	<u>4,177</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	13,678	13,678
Transfers out	(13,678)	-	(13,678)
Total other financing sources (uses)	<u>(13,678)</u>	<u>13,678</u>	<u>-</u>
Net change in fund balances	4,104	73	4,177
Fund balances, beginning	524,442	647	525,089
Fund balances, ending	<u>\$ 528,546</u>	<u>\$ 720</u>	<u>\$ 529,266</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT C-4
NEWINGTON SCHOOL DISTRICT
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2020

Net change in fund balances of total governmental funds (Exhibit C-3)		\$ 4,177
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures, while governmental activities report depreciation expense to allocate those expenditures over the life of the assets.		
Depreciation expense		(4,676)
Transfers in and out between governmental funds are eliminated on the Statement of Activities.		
Transfers in	\$ (13,678)	
Transfers out	<u>13,678</u>	-
Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Increase in compensated absences payable	\$ (987)	
Net change in net pension liability and deferred outflows and inflows of resources related to pensions	(27,243)	
Net change in net other postemployment benefits liability and deferred outflows and inflows of resources related to other postemployment benefits	<u>6,934</u>	<u>(21,296)</u>
Change in net position of governmental activities (Exhibit B)		<u>\$ (21,795)</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

EXHIBIT D
NEWINGTON SCHOOL DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended June 30, 2020

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
School district assessment	\$ 695,663	\$ 695,663	\$ -
Other local	61,500	56,368	(5,132)
State	1,261,388	1,266,189	4,801
Federal	5,000	-	(5,000)
Total revenues	<u>2,023,551</u>	<u>2,018,220</u>	<u>(5,331)</u>
EXPENDITURES			
Current:			
Instruction	1,084,832	1,014,744	70,088
Support services:			
Student	64,863	37,504	27,359
Instructional staff	37,989	27,963	10,026
General administration	23,980	27,536	(3,556)
Executive administration	198,420	198,420	-
School administration	134,900	135,414	(514)
Operation and maintenance of plant	80,923	91,179	(10,256)
Student transportation	134,369	107,995	26,374
Other	331,082	325,899	5,183
Facilities acquisition and construction	26,000	-	26,000
Total expenditures	<u>2,117,358</u>	<u>1,966,654</u>	<u>150,704</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(93,807)</u>	<u>51,566</u>	<u>145,373</u>
OTHER FINANCING USES			
Transfers out	<u>(80,004)</u>	<u>(73,678)</u>	<u>6,326</u>
Net change in fund balance	<u>\$ (173,811)</u>	<u>(22,112)</u>	<u>\$ 151,699</u>
Decrease in committed fund balance		40,000	
Unassigned fund balance, beginning		<u>198,734</u>	
Unassigned fund balance, ending		<u>\$ 216,622</u>	

The Notes to the Basic Financial Statements are an integral part of this statement.

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

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NEWINGTON SCHOOL DISTRICT
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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Newington School District, in Newington, New Hampshire (the School District), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

1-A Reporting Entity

The Newington School District is a municipal corporation governed by an elected 3-member School Board. In evaluating how to define the School District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The School District has no component units to include in its reporting entity.

The following is a summary of the more significant accounting policies:

1-B Government-wide and Fund Financial Statements

Government-wide Financial Statements – The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government. Generally, the effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported through assessments and intergovernmental revenues.

The *Statement of Net Position* presents the financial position of the School District at year-end. This Statement includes all of the School District’s non-fiduciary assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position.

The *Statement of Activities* demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational requirements of a particular function. Assessments and other items not meeting the definition of program revenues are reported instead as general revenues. Resources that are dedicated internally are reported as general revenue rather than program revenue.

Fund Financial Statements – Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds, and are presented in the other governmental column of the fund financial statements.

In the governmental fund financial statements, expenditures are reported by character: current or facilities acquisition and construction. Current expenditures are subclassified by function and are for items such as salaries, grants, supplies, and services. Capital outlay includes expenditures for equipment, real property, or infrastructure.

Other Financing Sources (Uses) – These additions to and reductions from resources in governmental fund financial statements normally result from transfers from/to other funds. Transfers are reported when incurred as “transfers in” by the receiving fund and as “transfers out” by the disbursing fund.

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement Focus and Basis of Accounting – The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the *modified accrual basis* of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, with the exception of reimbursement based grants, which use a period of one year. District assessments,

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intergovernmental revenue, and other local sources associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met. All other revenue items are considered to be measurable and available only when cash is received by the government.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences, are recorded only when payment is due.

Financial Statement Presentation – A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to report financial position and the results of operations, to demonstrate legal compliance, and to aid financial management by segregating transactions related to certain government functions or activities.

The School District reports the following major governmental fund:

General Fund – is the School District’s primary operating fund. The general fund accounts for all financial resources except those required to be accounted for in another fund. The primary revenue sources include district assessment, state and federal grants, and other local sources. The primary expenditures are for instruction, support services, and facilities acquisition and construction. Under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, guidance the expendable trust funds are consolidated in the general fund.

Nonmajor Funds – The School District also reports two nonmajor governmental funds; the grants and food service funds.

1-D Cash and Cash Equivalents

The School District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts.

New Hampshire statutes require that the School District treasurer have custody of all money belonging to the School District and pay out the same only upon orders of the School Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the state. Funds may be deposited in banks outside the state if such banks pledge and deliver to a third party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-E Receivables

Receivables in the government-wide and governmental fund financial statements represent amounts due to the School District at June 30, recorded as revenue, which will be collected in the future and consist primarily of accounts and intergovernmental receivables.

1-F Inventory

Inventories are valued at cost (first-in, first-out) which approximates market. The School District’s inventories include various items consisting of materials and USDA commodities received from the Federal government are recorded at the value established by the Federal government using the average cost method. Inventorial items are recorded as expenditures when consumed at the schools (the consumption method). The nonspendable fund balance at the governmental fund level is equal to the amount of inventories at year-end to indicate the portion of the governmental fund balance that is nonspendable.

1-G Capital Assets

Capital assets are reported in the governmental activities column in the government-wide financial statements. Purchased or constructed assets are recorded at actual cost or estimated historical cost if actual cost is unavailable. Donated capital assets are recorded at estimated fair value at the date of donation, if received on or before June 15, 2015. Donated capital assets received after June 15, 2015 are recorded at acquisition value. The School District has established a threshold of \$25,000 or more and an estimated useful life in excess of one year for capitalization of depreciable assets.

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Major outlays for capital assets and improvements are capitalized as projects are constructed. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The accounting and reporting treatment applied to capital assets associated with a fund are determined by the fund's measurement focus. General capital assets are assets of the School District as a whole. When purchased, such assets are recorded as expenditures in a governmental fund and capitalized as assets in the government-wide Statement of Net Position.

In the government-wide financial statements, the cost of property sold or retired, together with the related accumulated depreciation, is removed and any resulting gain or loss is included in income.

Capital assets of the School District are depreciated using the straight-line method over the following estimated useful lives:

Capital Asset Class:	<u>Years</u>
Buildings and building improvements	30
Equipment and fixtures	20

1-H Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e., the current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-I Accounts Payable

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2020.

1-J Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until then.

Deferred inflows of resources, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year.

1-K Long-term Obligations

In the government-wide financial statements, other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position.

1-L Compensated Absences

General leave for the School District includes sick, and retirement stipend pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the School District's personnel policy.

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Vested or accumulated general leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated general leave that are not expected to be liquidated with expendable financial resources are maintained separately and represent a reconciling item between the fund and government-wide presentations.

1-M Defined Benefit Pension Plan

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

1-N Postemployment Benefits Other Than Pensions (OPEB)

The School District maintains two separate other postemployment benefit plans, as follows:

New Hampshire Retirement System Plan – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Single Employer Plan – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the School District's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

1-O Net Position/Fund Balances

Government-wide statements -- Equity is classified as net position and displayed in two components:

Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation.

Unrestricted Net Position – Consists of net position not meeting the definition of the preceding category. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

Fund Balance Classifications – GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, provides more clearly defined fund balance categories to make sure the nature and extent of the constraints placed on a government's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable – Amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

Committed – Amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (School District Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

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Assigned – Amounts that are constrained by the School District’s intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the School Board or through the Board delegating this responsibility to the Superintendent or Business Administrator through the budgetary process.

Unassigned – The portion of fund balance that has not been restricted, committed, or assigned for a specific purpose.

When multiple net position/fund balance classifications are available for use, it is the School District’s practice to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

In accordance with RSA 198:4-bII, *Contingency Fund*, the School District voted to retain general fund unassigned fund balance of \$48,667 to be used for emergency expenditures, or to use as a revenue source to reduce the tax rate.

1-P Use of Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include assessing the recoverability of inventory, and the useful lives of capital assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District’s operations. At its annual meeting, the School District adopts a budget for the current year for the general fund, as well as the nonmajor grants and food service funds. Except as reconciled below, the budget was adopted on a basis consistent with United States generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. In the fiscal year 2020, \$113,811 of the beginning general fund unassigned fund balance was applied for this purpose. Additionally, \$60,000 was appropriated to fund the School District’s capital reserve funds.

2-B Budgetary Reconciliation to GAAP Basis

While the School District reports financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual is presented for each major governmental fund which had a budget.

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Differences between the budgetary basis and GAAP basis of accounting for the general fund are as follows:

Revenues:		
Per Exhibit D (budgetary basis)		\$ 2,018,220
Adjustment:		
Basis difference:		
GASB Statement No. 54:		
Interest earnings related to the blended expendable trust funds	2,837	
Per Exhibit C-3 (GAAP Basis)		<u>\$ 2,021,057</u>
Expenditures and other financing uses:		
Per Exhibit D (budgetary basis)		\$ 2,040,332
Adjustments:		
Basis difference:		
Encumbrances, beginning	39,284	
Encumbrances, ending	(2,663)	
GASB Statement No. 54:		
To remove transfer from the general fund to the blended expendable trust funds	(60,000)	
Per Exhibit C-3 (GAAP basis)		<u>\$ 2,016,953</u>

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

The School District's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the School District's agent in the School District's name. The FDIC currently insures the first \$250,000 of the School District's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by collateral. As of year-end, the carrying amount of the School District's deposits was \$274,627 and the bank balances totaled \$592,639.

NOTE 4 – RECEIVABLES

Receivables at June 30, 2020, consisted of accounts and intergovernmental amounts arising from grants, school lunch program, and expendable trust funds held by the Town of Newington Trustees of Trust Funds for the School District. Receivables are recorded on the School District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 consisted of the following:

	<u>Balance, beginning</u>	<u>Additions</u>	<u>Balance, ending</u>
At cost:			
Being depreciated:			
Buildings and building improvements	\$ 371,361	\$ -	\$ 371,361
Equipment and fixtures	24,481	-	24,481
Total capital assets	<u>395,842</u>	<u>-</u>	<u>395,842</u>
Less accumulated depreciation:			
Buildings and building improvements	(293,731)	(3,452)	(297,183)
Equipment and fixtures	(1,224)	(1,224)	(2,448)
Total accumulated depreciation	<u>(294,955)</u>	<u>(4,676)</u>	<u>(299,631)</u>
Net book value, all capital assets	<u>\$ 100,887</u>	<u>\$ (4,676)</u>	<u>\$ 96,211</u>

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Depreciation expense of \$4,676 was charged to the operations and maintenance function of the School District based on their usage of the related assets.

NOTE 6 – INTERFUND BALANCES AND TRANSFERS

Interfund receivable and payable balances consisting of overdrafts in pooled cash and budgetary transfers at June 30, 2020 are as follows:

Receivable Fund	Payable Fund	Amount
Nonmajor	General	\$ 3,001

Interfund transfers during the year ended June 30, 2020 are as follows:

Transfers out:	Transfers In: Nonmajor Fund
General fund	\$ 13,678

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; and (2) use unrestricted revenue collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE 7 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

Deferred outflows of resources of at June 30, 2020 consist of amounts related to pensions totaling \$174,130 and amounts related to OPEB totaling \$8,671. For further discussion on these amounts, see Notes 9 and 10, respectively.

Deferred inflows of resources reported in the governmental funds for unavailable revenues are as follows:

	Governmental Activities	Nonmajor Governmental Funds
Local grant revenue collected in advance of eligible expenditures being made	\$ 2,946	\$ 2,946
Amounts related to pensions, see Note 9	91,940	-
Amounts related to OPEB, see Note 10	1,179	-
Total deferred inflows of resources	\$ 96,065	\$ 2,946

NOTE 8 – LONG-TERM LIABILITIES

Changes in the School District’s long-term liabilities consisted of the following for the year ended June 30, 2020:

	Balance July 1, 2019 (as restated)	Additions	Reductions	Balance June 30, 2020	Due Within One Year
Compensated absences	\$ 64,603	\$ 987	\$ -	\$ 65,590	\$ 3,445
Pension related liability	962,841	-	(71,884)	890,957	-
Net other postemployment benefits	192,000	9,269	(12,396)	188,873	-
Total long-term liabilities	\$ 1,219,444	\$ 10,256	\$ (84,280)	\$ 1,145,420	\$ 3,445

NOTE 9 – DEFINED BENEFIT PENSION PLAN

Plan Description – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory,

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defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

Benefits Provided – The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II. All assets are held in a single trust and available to pay retirement benefits to all members.

Group I members at age 60 or 65 (for members who commence service after July 1, 2011) qualify for a normal service retirement allowance based on years of creditable service and average final salary for the highest of either three or five years, depending on when their service commenced. The yearly pension amount is 1/60 or 1.667% of average final compensation (AFC) multiplied by years of creditable service. At age 65, the yearly pension amount is recalculated at 1/66 or 1.515% of AFC multiplied by years of creditable service.

Group II members who are age 60, or members who are at least age 45 with at least 20 years of creditable service, can receive a retirement allowance at a rate of 2.5% of AFC for each year of creditable service, not to exceed 40 years. Members commencing service on or after July 1, 2011 or members who have nonvested status as of January 1, 2012 can receive a retirement allowance at age 52.5 with 25 years of service or age 60. The benefit shall be equal to 2% of AFC times creditable service up to 42.5 years. However, a member who commenced service on or after July 1, 2011 shall not receive a retirement allowance until attaining the age of 52.5, but may receive a reduced allowance after age 50 if the member has at least 25 years of creditable service where the allowance shall be reduced, for each month by which the member attains 52.5 years of age by ¼ of 1% or age 60.

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

Contributions – The System is financed by contributions from both the employees and the School District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2020, the School District contributed 15.99% for teachers and 10.88% for other employees. The contribution requirement for the fiscal year 2020 was \$85,697, which was paid in full.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions – At June 30, 2020, the School District reported a liability of \$890,957 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School District’s proportion of the net pension liability was based on a projection of the School District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2019, the School District’s proportion was 0.02% from which there was no change from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the School District recognized pension expense of \$112,940. At June 30, 2020, the School District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 51,540	\$ 65,504
Net difference between projected and actual investment earnings on pension plan investments	-	7,278
Changes in assumptions	31,967	-
Differences between expected and actual experience	4,926	19,158
Contributions subsequent to the measurement date	85,697	-
Total	\$ 174,130	\$ 91,940

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The \$85,697 reported as deferred outflows of resources related to pensions results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2020	\$ 26,574
2021	(18,296)
2022	(2,447)
2023	(9,338)
Thereafter	-
Totals	<u>\$ (3,507)</u>

Actuarial Assumptions – The collective total pension liability was determined by an actuarial performed as of June 30, 2018, rolled forward to June 30, 2019, using the following assumptions:

Inflation:	2.5% per year
Wage inflation	3.25% per year (3.00% for Teachers)
Salary increases:	5.6% average, including inflation
Investment rate of return:	7.25% net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

Long-term Rates of Return – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2019:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2018
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equities	<u>30.00%</u>	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	<u>20.00%</u>	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	<u>25.00%</u>	
Private equity	5.00%	6.25%
Private debt	5.00%	4.25%
Opportunistic	5.00%	2.15%
Total alternative investments	<u>15.00%</u>	
Real estate	10.00%	3.25%
Total	<u>100.00%</u>	

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Discount Rate – The discount rate used to measure the collective total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan’s actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

Sensitivity of the School District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following table presents the School District’s proportionate share of the net pension liability calculated using the discount rate of 7.25% as well as what the School District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	Current Single		
	1% Decrease 6.25%	Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2019	\$ 1,193,028	\$ 890,957	\$ 641,297

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

NOTE 10 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

10-A New Hampshire Retirement System (NHRS)

Plan Description – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2019 Comprehensive Annual Financial Report, which can be found on the system’s website at www.nhrs.org.

Benefits Provided – Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2019 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

NEWINGTON SCHOOL DISTRICT
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Contributions – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2019, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2020, the School District contributed 1.81% for teachers and 0.29% for other employees. The contribution requirement for the fiscal year 2020 was \$8,671, which was paid in full.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB – At June 30, 2020, the School District reported a liability of \$74,654 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The School District’s proportion of the net OPEB liability was based on a projection of the School District’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and school districts, actuarially determined. At June 30, 2019, the School District’s proportion was 0.02% from which there was no change from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the School District recognized OPEB expense of \$7,532. At June 30, 2020, the School District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ -	\$ 965
Net difference between projected and actual investment earnings on OPEB plan investments	-	84
Differences between expected and actual experience	-	130
Contributions subsequent to the measurement date	8,671	-
Total	\$ 8,671	\$ 1,179

The \$8,671 reported as deferred outflows of resources related to OPEB results from the School District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending	
June 30,	
2020	\$ (1,151)
2021	(56)
2022	6
2023	22
Thereafter	-
Totals	\$ (1,179)

Actuarial Assumptions – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2018 and a measurement date of June 30, 2019. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.5% per year
Wage inflation:	3.25% per year (3.00% for Teachers)
Salary increases:	5.6% average, including inflation
Investment rate of return:	7.25% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

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Mortality rates were based on the RP-2014 healthy annuitant and employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on last experience study.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010 – June 30, 2015.

Long-term Rates of Return – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2019:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2018
Large Cap Equities	22.50%	4.25%
Small/Mid Cap Equities	7.50%	4.50%
Total domestic equities	30.00%	
Int'l Equities (unhedged)	13.00%	4.50%
Emerging Int'l Equities	7.00%	6.00%
Total international equity	20.00%	
Core Bonds	4.50%	0.50%
Short Duration	2.50%	(0.25%)
Global Multi-Sector Fixed Income	11.00%	1.80%
Absolute Return Fixed Income	7.00%	1.14%
Total fixed income	25.00%	
Private equity	5.00%	6.25%
Private debt	5.00%	4.75%
Opportunistic	5.00%	2.15%
Total alternative investments	15.00%	
Real estate	10.00%	3.25%
Total	100.00%	

Discount Rate – The discount rate used to measure the total OPEB liability as of June 30, 2019 was 7.25%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan's fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

Sensitivity of the School District's Proportionate Share of the OPEB Liability to Changes in the Discount Rate – The following table presents the School District's proportionate share of the OPEB liability calculated using the discount rate of 7.25% as well as what the School District's proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.25%) or 1-percentage point higher (8.25%) than the current rate:

Actuarial Valuation Date	1% Decrease 6.25%	Current Single Rate Assumption 7.25%	1% Increase 8.25%
June 30, 2019	\$ 80,973	\$ 74,654	\$ 69,162

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Sensitivity of the School District's Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate – GASB No. 75 requires the sensitivity of the Net OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are a fixed stipend, there is no sensitivity to the change in the healthcare cost trend assumption.

OPEB Plan Fiduciary Net Position – Detailed information about the OPEB plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

10-B Retiree Health Benefit Program

Plan Description – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time.

Benefits Provided – The School District provides postemployment healthcare benefits for certain eligible retirees. The School District provides medical benefits to its eligible retirees. The benefits are provided through the New Hampshire Health Trust.

Employees Covered by Benefit Terms – At July 1, 2019, 15 active employees were covered by the benefit terms.

Total OPEB Liability – The School District's total OPEB liability of \$114,219 was measured as of July 1, 2019 and was determined by an actuarial valuation of that date.

Actuarial Assumptions and Other Inputs – The total OPEB liability of \$114,219 in the July 1, 2019, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	2.21%
Healthcare Cost Trend Rates:	
Current Year Trend	4.70%
Second Year Trend	9.50%
Decrement	0.50%
Ultimate Trend	5.00%
Year Ultimate Trend is Reached	2030
Salary Increases:	2.00%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of July 1, 2019.

Mortality rates were based on the RP-2000 Combined Health Participant Table Projected 10 years using Projection Scale AA.

Changes in the Total OPEB Liability

	<u>June 30, 2020</u>
Total OPEB liability, beginning of year, as restated	\$ 104,950
Changes for the year:	
Service cost	9,654
Interest	2,290
Benefit payments	<u>(2,675)</u>
Total OPEB liability, end of year	<u>\$ 114,219</u>

NEWINGTON SCHOOL DISTRICT
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Sensitivity of the School District's OPEB Liability to Changes in the Discount Rate – The July 1, 2019 actuarial valuation was prepared using a discount rate of 2.21%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$109,088 or by 4.49%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$118,927 or by 4.12%.

	Discount Rate		
	1% Decrease	Baseline 2.21%	1% Increase
Total OPEB Liability	\$ 118,927	\$ 114,219	\$ 109,088

Sensitivity of the School District's OPEB Liability to Changes in the Healthcare Cost Trend Rates – The July 1, 2019 actuarial valuation was prepared using an initial trend rate of 4.70%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$125,364 or by 9.76%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$103,985 or by 8.96%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 4.70%	1% Increase
Total OPEB Liability	\$ 103,985	\$ 114,219	\$ 125,364

OPEB Expense – For the year ended June 30, 2020, the School District recognized OPEB expense of \$11,944.

NOTE 11 – ENCUMBRANCES

Encumbrances outstanding at June 30, 2020 in the general fund are as follows:

Current:	
Instruction:	
Special programs	\$ 13
Support services:	
School administration	2,650
Total encumbrances	\$ 2,663

NOTE 12 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at June 30, 2020 include the following:

Net investment in capital assets:	
Net book value of all capital assets	\$ 96,211
Unrestricted	(526,472)
Total net position	\$ (430,261)

None of the net position is restricted by enabling legislation.

NOTE 13 – GOVERNMENTAL FUND BALANCES

Governmental fund balances at June 30, 2020 consist of the following:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:			
Inventory	\$ -	\$ 720	\$ 720
Committed:			
Expendable trust	289,261	-	289,261
Voted appropriation - March 2020	20,000	-	20,000
Total committed fund balance	309,261	-	309,261

(Continued)

NEWINGTON SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Governmental fund balances continued:

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assigned:			
Encumbrances	2,663	-	2,663
Unassigned:			
Unassigned - retained (RSA 198:4-bII)	48,667	-	48,667
Unassigned	167,955	-	167,955
Total unassigned	216,622	-	216,622
Total governmental fund balances	<u>\$ 528,546</u>	<u>\$ 720</u>	<u>\$ 529,266</u>

NOTE 14 – PRIOR PERIOD ADJUSTMENT

Net position at July 1, 2019 was restated for the following:

	Government-wide Statements
To restate for the implementation of GASB Statement No. 75	\$ (104,950)
Net position, as previously reported	(303,516)
Net position, as restated	<u>\$ (408,466)</u>

NOTE 15 – RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2020, the School District was a member of the New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex³) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2019 to June 30, 2020 by Primex³, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and \$200,000 of each property loss. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex³ to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2019-20 the School District paid \$2,695 and \$3,346, respectively, to Primex for workers' compensation and property/liability. At this time, Primex³ foresees no likelihood of any additional assessment for this or any prior year.

The School District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 16 – CONTINGENT LIABILITIES

The School District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the School District believes such disallowances, if any, will be immaterial.

NOTE 17 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date.

NEWINGTON SCHOOL DISTRICT
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Management has evaluated subsequent events through December 22, 2020, the date the June 30, 2020 financial statements were available to be issued, and noted the following event occurred that requires recognition or disclosure.

On March 11, 2020, the World Health Organization declared, the outbreak of a coronavirus (COVID-19), a global pandemic. In response to the pandemic, the State of New Hampshire's Governor, issued an order declaring a state of emergency on March 13, 2020. It is anticipated that the impact of the pandemic will continue for some time. As a result, economic uncertainties have arisen which could have a financial impact on the School District, though such impact is unknown at this time.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT E
NEWINGTON SCHOOL DISTRICT
Schedule of the School District's Proportionate Share of Net Pension Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2020

	June 30,						
	2014	2015	2016	2017	2018	2019	2020
School District's:							
Proportion of the net pension liability	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%
Proportionate share of the net pension liability	\$ 768,131	\$ 703,266	\$ 736,658	\$ 995,968	\$ 889,389	\$ 962,841	\$ 890,957
Covered payroll	\$ 506,867	\$ 515,278	\$ 528,515	\$ 520,588	\$ 524,762	\$ 556,075	\$ 570,900
Proportionate share of the net pension liability as a percentage of its covered payroll	151.54%	136.48%	139.38%	191.32%	169.48%	173.15%	156.06%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	59.81%	65.47%	58.30%	62.66%	64.73%	65.59%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

EXHIBIT F
NEWINGTON SCHOOL DISTRICT
Schedule of School District Contributions - Pensions
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2020

	June 30,						
	2014	2015	2016	2017	2018	2019	2020
Contractually required contribution	\$ 44,379	\$ 60,783	\$ 62,385	\$ 67,067	\$ 66,251	\$ 84,514	\$ 80,581
Contributions in relation to the contractually required contributions	<u>(44,379)</u>	<u>(60,783)</u>	<u>(62,385)</u>	<u>(67,067)</u>	<u>(66,251)</u>	<u>(84,514)</u>	<u>(80,581)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
School District's covered payroll	<u>\$ 506,867</u>	<u>\$ 515,278</u>	<u>\$ 528,515</u>	<u>\$ 520,588</u>	<u>\$ 524,762</u>	<u>\$ 556,075</u>	<u>\$ 570,900</u>
Contributions as a percentage of covered payroll	8.76%	11.80%	11.80%	12.88%	12.62%	15.20%	14.11%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

NEWINGTON SCHOOL DISTRICT
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –
PENSION LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

***Schedule of the School District's Proportionate Share of Net Pension Liability and
Schedule of School District Contributions – Pensions***

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits E and F represent the actuarial determined costs associated with the School District's pension plan at June 30, 2020. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Methods and Assumptions Used to Determine Contribution Rates for Fiscal Year 2019:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	21 years beginning July 1, 2018 (30 years beginning July 1, 2009)
Asset Valuation Method	5-year smooth market for funding purposes
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.13% per year
Investment Rate of Return	7.25% per year, net of investment expenses including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Employee generational mortality table for males and females, adjusted for mortality improvements using Scale MP -2015, based in the last experience study.

Other Information:

Notes	Contribution rates for fiscal year 2019 were determined based on the benefit changes adopted under House Bill No. 2 as amended by 011-2513-CofC.
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EXHIBIT G
NEWINGTON SCHOOL DISTRICT
Schedule of the School District's Proportionate Share of the Net Other Postemployment Benefits Liability
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2020

	June 30.			
	2017	2018	2019	2020
School District's proportion of the net OPEB liability	0.02%	0.02%	0.02%	0.02%
School District's proportionate share of the net OPEB liability (asset)	\$ 115,607	\$ 107,230	\$ 87,050	\$ 74,654
School District's covered payroll	\$ 520,588	\$ 524,762	\$ 556,075	\$ 570,900
School District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	22.21%	20.43%	15.65%	13.08%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

EXHIBIT H
NEWINGTON SCHOOL DISTRICT
Schedule of School District Contributions - Other Postemployment Benefits
New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan
For the Fiscal Year Ended June 30, 2020

	June 30,			
	2017	2018	2019	2020
Contractually required contribution	\$ 13,876	\$ 13,900	\$ 8,410	\$ 7,771
Contributions in relation to the contractually required contribution	<u>(13,876)</u>	<u>(13,900)</u>	<u>(8,410)</u>	<u>(7,771)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
School District's covered payroll	<u>\$ 520,588</u>	<u>\$ 524,762</u>	<u>\$ 556,075</u>	<u>\$ 570,900</u>
Contributions as a percentage of covered payroll	2.67%	2.65%	1.51%	1.36%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

EXHIBIT I
NEWINGTON SCHOOL DISTRICT
Schedule of Changes in the School District's Total Other Postemployment Benefits Liability and Related Ratios
For the Fiscal Year Ended June 30, 2020

	June 30, 2020
OPEB liability, beginning of year, as restated	\$ 104,950
Changes for the year:	
Service cost	9,654
Interest	2,290
Benefit payments	(2,675)
OPEB liability, end of year	\$ 114,219
Covered payroll	\$ 565,575
Total OPEB liability as a percentage of covered payroll	20.20%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

NEWINGTON SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –
OTHER POSTEMPLOYMENT BENEFITS LIABILITY
FOR THE FISCAL YEAR ENDED
JUNE 30, 2020

Schedule of the School District’s Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of School District Contributions – Other Postemployment Benefits

As required by GASB Statement No. 75, Exhibits G and H represent the actuarial determined costs associated with the School District’s other postemployment benefits at June 30, 2020. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

There were no changes to benefit terms or assumptions in the current actuarial valuation report.

Methods and Assumptions:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage-of-Payroll, Closed
Remaining Amortization Period	Not applicable under statutory funding
Asset Valuation Method	5-year smooth market: 20% corridor
Price Inflation	2.5% per year
Wage Inflation	3.25% per year
Salary Increases	5.6% Average, including inflation
Municipal Bond Rate	3.13% per year
Investment Rate of Return	7.25% per year, net of OPEB plan investment expense, including inflation for determining solvency contributions
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2010-2015.
Mortality	RP-2014 Healthy Annuitant and Employee generational mortality tables for males and females with credibility adjustments, adjusted for fully generational mortality improvements using Scale MP-2015, based on the last experience study.

Schedule of Changes in School District’s Total Other Postemployment Benefits Liability and Related Ratios

As required by GASB Statement No. 75, Exhibit I represents the actuarial determined costs associated with the School District’s other postemployment benefits at June 30, 2020. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

COMBINING AND INDIVIDUAL FUND SCHEDULES

SCHEDULE 1
NEWINGTON SCHOOL DISTRICT
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2020

	Estimated	Actual	Variance Positive (Negative)
School district assessment:			
Current appropriation	\$ 695,663	\$ 695,663	\$ -
Other local sources:			
Tuition	52,500	37,828	(14,672)
Investment earnings	-	5,307	5,307
Student activities	8,000	11,477	3,477
Miscellaneous	1,000	1,756	756
Total from other local sources	<u>61,500</u>	<u>56,368</u>	<u>(5,132)</u>
State sources:			
Adequacy aid (tax)	1,251,018	1,251,018	-
Kindergarten aid	-	1,980	1,980
Catastrophic aid	10,370	13,191	2,821
Total from state sources	<u>1,261,388</u>	<u>1,266,189</u>	<u>4,801</u>
Federal sources:			
Medicaid	5,000	-	(5,000)
Total revenues	2,023,551	<u>\$ 2,018,220</u>	<u>\$ (5,331)</u>
Use of fund balance to reduce school district assessment	113,811		
Use of fund balance - appropriated	60,000		
Total revenues and use of fund balance	<u>\$ 2,197,362</u>		

SCHEDULE 2
NEWINGTON SCHOOL DISTRICT
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2020

	Encumbered from Prior Year	Appropriations	Expenditures	Encumbered to Subsequent Year	Variance Positive (Negative)
Current:					
Instruction:					
Regular programs	\$ 2,699	\$ 874,477	\$ 873,769	\$ -	\$ 3,407
Special programs	-	166,400	122,794	13	43,593
Other programs	-	43,955	20,867	-	23,088
Total instruction	<u>2,699</u>	<u>1,084,832</u>	<u>1,017,430</u>	<u>13</u>	<u>70,088</u>
Support services:					
Student	-	64,863	37,504	-	27,359
Instructional staff	-	37,989	27,963	-	10,026
General administration	5,880	23,980	33,416	-	(3,556)
Executive administration	-	198,420	198,420	-	-
School administration	695	134,900	133,459	2,650	(514)
Operation and maintenance of plant	29,321	80,923	120,500	-	(10,256)
Student transportation	-	134,369	107,995	-	26,374
Other	-	331,082	325,899	-	5,183
Total support services	<u>35,896</u>	<u>1,006,526</u>	<u>985,156</u>	<u>2,650</u>	<u>54,616</u>
Facilities acquisition and construction	<u>689</u>	<u>26,000</u>	<u>689</u>	<u>-</u>	<u>26,000</u>
Other financing uses:					
Transfers out	<u>-</u>	<u>80,004</u>	<u>73,678</u>	<u>-</u>	<u>6,326</u>
Total appropriations, expenditures, other financing uses, and encumbrances	<u>\$ 39,284</u>	<u>\$ 2,197,362</u>	<u>\$ 2,076,953</u>	<u>\$ 2,663</u>	<u>\$ 157,030</u>

SCHEDULE 3
NEWINGTON SCHOOL DISTRICT
Major General Fund
Schedule of Changes in Unassigned Fund Balance (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended June 30, 2020

Unassigned fund balance, beginning		\$ 198,734
Changes:		
Unassigned fund balance used to reduce school district assessment		(113,811)
Unassigned fund balance appropriated for use in 2019-2020		(60,000)
2019-2020 Budget summary:		
Revenue deficit (Schedule 1)	\$ (5,331)	
Unexpended balance of appropriations (Schedule 2)	<u>157,030</u>	
2019-2020 Budget surplus		151,699
Decrease in committed fund balance		<u>40,000</u>
Unassigned fund balance, ending		<u>\$ 216,622</u>

SCHEDULE 4
NEWINGTON SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2020

	<u>Special Revenue Funds</u>		
	<u>Grants</u>	<u>Food Service</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 51	\$ 51
Accounts receivable	-	4	4
Intergovernmental receivable	470	28	498
Interfund receivable	2,476	525	3,001
Inventory	-	720	720
Total assets	<u>\$ 2,946</u>	<u>\$ 1,328</u>	<u>\$ 4,274</u>
LIABILITIES			
Accounts payable	<u>\$ -</u>	<u>\$ 608</u>	<u>\$ 608</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - grants	<u>2,946</u>	<u>-</u>	<u>2,946</u>
FUND BALANCES			
Nonspendable	<u>-</u>	<u>720</u>	<u>720</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 2,946</u>	<u>\$ 1,328</u>	<u>\$ 4,274</u>

SCHEDULE 5
NEWINGTON SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2020

	Special Revenue Funds		
	Grants	Food Service	Total
REVENUES			
Other local	\$ 1,000	\$ 9,318	\$ 10,318
State	-	341	341
Federal	13,478	4,183	17,661
Total revenues	<u>14,478</u>	<u>13,842</u>	<u>28,320</u>
EXPENDITURES			
Current:			
Instruction	14,478	-	14,478
Noninstructional services	-	27,447	27,447
Total expenditures	<u>14,478</u>	<u>27,447</u>	<u>41,925</u>
Deficiency of revenues under expenditures	<u>-</u>	<u>(13,605)</u>	<u>(13,605)</u>
OTHER FINANCING SOURCES			
Transfers in	<u>-</u>	<u>13,678</u>	<u>13,678</u>
Net change in fund balances	-	73	73
Fund balances, beginning	-	647	647
Fund balances, ending	<u>\$ -</u>	<u>\$ 720</u>	<u>\$ 720</u>



PLODZIK & SANDERSON

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INDEPENDENT AUDITOR'S COMMUNICATION OF SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES

To the Members of the School Board
Newington School District
Newington, New Hampshire

In planning and performing our audit of the financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Newington School District, as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the School District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the following deficiencies in the Newington School District's internal control to be material weaknesses:

Reliance on the General Ledger

Our audit procedures revealed that there are significant delays in producing financial statements at the end of each period due to the lack of reliance on the general ledger. Essentially, the financial assistant maintains manual external records for all cash receipts which are never entered into the general ledger system. Cash receipts are not being posted to the general ledger and there is no way to compare the cash carrying balance that is obtained from the Treasurer's reconciliation to what the balance is in the general ledger. Continued neglect of the general ledger will not only continue to cause delays in the financial statements, but will allow for possible irregularities, including fraud, to exist and continue without timely detection. We suggest that this situation be corrected as soon as possible with the recognition of the general ledger as the primary book of record and that efforts be made to ensure it is complete and accurate.

Management's Response: Management has hired an outside consultant to enter the School District's cash receipts for the year and reconcile each account so that the financial statements could be audited. The consultant will do the same procedure in 2020-2021 to bring the revenue balances up to date and reconciled to the most recent bank statement. This will enable Business Office personnel to compare the cash carrying balance that is obtained from the Treasurer's reconciliation to what the balance is in the general ledger.

Monthly Reconciliation and Closing Procedures

Our audit procedures revealed that there is no systematic method of ensuring that timely and complete monthly reconciliation and closing procedures take place, and this is in great part due to the lack of reliance on the general ledger as noted in the previous finding. This situation leads to a continuing and growing backlog of transactions and journal entries that are not posted into the accounting system, which limits the usefulness of the accounting information in making well informed business decisions. This accounting function disorganization will ultimately cause significant errors in the financial records and financial statements

Newington School District

Independent Auditor's Communication of Significant Deficiencies and Material Weaknesses

as well as allow possible irregularities, including fraud, to exist and continue without notice. Some additional time was spent during the audit reconciling account balances, especially related to the interfund accounts, accounts receivable, and accounts payable. This situation should be corrected as soon as possible with the establishment of a system of consistent monthly reconciliations and closing procedures.

Management's Response: Management will establish a system of consistent monthly reconciliations and closing procedures. We recognize that the general ledger is the primary book of record and efforts will be made to ensure it is complete and accurate.

Food Service Fund Cash Account

The School District maintains a separate bank account to collect all funds received from food service sales. The money in this account accumulates until year end, at which time a transfer is made to the general fund operating account of the School District. Food service expenditures are paid from the general fund operating account, and as a result of not transferring funds on a timely basis, the general fund advances cash to the food service fund to cover the funds expenditures. Consistent with previous comments, food service revenue was not posted to the general ledger until the School District hired an outside consultant to assist in posting all of the School District's cash receipts for the year. It is recommended that the food service bank account be closed out and that future food service deposits be made to the operating account. All revenue should be recorded in the general ledger in a timely manner.

Management's Response: The food service bank account will be closed out and future food service deposits will be made to the operating account. This will be effective in the 2020-2021 Fiscal year. As soon as the deposits are caught up and the procedures are put in place for reconciliation, all revenue will be recorded in the general ledger in a timely manner.

Grants Fund Chart of Accounts

The School District has only established one general ledger account per each grant, gift, or donation in the grants fund for expenditures and only one revenue account for all grants. Revenue and expenditures are also being netted through the expenditure account, resulting in inaccurate revenue and expenditure balances in the general ledger. In addition, the use of a single expenditure account does not allow for proper classification of expenditures by account function and object, in accordance with the School District's financial reporting requirements. Additional time and analysis was required to present data at the appropriate level of detail to comply with State and Federal reporting requirements. We recommend that the School District establish a chart of accounts that supports the financial reporting requirements of the grants fund. This chart should also allow for segregation of activity by grant project, gift or donation, in order to monitor adherence to grant budgets, and allow for proper revenue recognition practices.

Management's Response: Proper classification of expenditures by account function and object will be set up in the general ledger in accordance with the School District's financial reporting requirements. A chart of accounts will be established to allow for segregation of activity by grant project, gift of donation, in order to monitor adherence to grant budgets and allow for proper revenue recognition practices.

Budget Review, and Oversight

Budget transfers were made throughout the period without the review or approval of the School Board. The annual budget is a key control in monitoring School District operating objective and compliance with state budget regulations. Through the use of frequent unapproved budget transfers, the reliance on the budget as an internal control was significantly diminished. In order to maintain the integrity of the budget, and allow for reliance on the budget for monitoring, controls over budget transfers should be established. Budget transfers should only be initiated for significant matters, and should be formally approved by the School Board. Budget transfers should not be made throughout the year in order to smooth out variances that occur in accounts for interim periods throughout the year.

Management's Response: Management will develop procedures to ensure that the final approved budgets filed with the State are recorded in the general ledger. This has been corrected during the 2020-2021 budget development process. The budget that is recorded in the general ledger reconciles to the budget submitted to the state. This will continue in future budgets as well. Budget transfers will be initiated for significant matters and will be formally approved by the Board. The School Board and management of the School District will be regularly monitoring the budget to ensure that budgetary violations do not occur.

Newington School District

Independent Auditor's Communication of Significant Deficiencies and Material Weaknesses

Petty Cash Account

The petty cash account is at an increased risk due to its nature; therefore, it is imperative that strong internal controls exist to ensure that funds are safely maintained, no disbursements are made without proper authorization, and a regular accounting of the transactions is prepared. Our audit of the petty cash account disclosed the following conditions:

- The monthly bank statements are not being reconciled.
- Copies of cancelled checks clearing the bank are not being retained with the monthly bank statements.
- Review of those authorized signers on the bank account has not occurred in several years.
- A summary of activity is not being prepared.
- There is no supporting documentation retained for receipts.
- There is no formal approval of disbursements.
- Food service supplies and food purchases were made from petty cash and should be made through the food service fund.
- Blank checks were issued with pre-applied signatures.

The above noted items are a weakness in internal controls which creates chances for a misappropriation of funds and the use of funds in the petty cash account could be made for inappropriate purposes. In order to assist the School District with this situation we recommend the following:

- At the end of every month the monthly bank statement should be reconciled to the cash book and then reviewed and approved by the school principal.
- Copies of the bank statements that report the cancelled checks clearing the bank each month should be retained on file with the bank statements as evidence of the cash disbursement occurring.
- The School District should regularly review those authorized signers on the student activity bank account to ensure that they are up to date and only include the appropriate individual(s).
- A summary of activity should be prepared on a monthly basis that summarizes the activity of the account. This summary should then be reconciled to the bank statement at the end of each month and any variances found should be investigated and resolved immediately.
- All receipts and disbursements should be supported by appropriate documentation retained on file.
- All cash disbursements made out of the petty cash account should be appropriate and only used when absolutely necessary. General purchasing should be processed through the School District's general fund.
- Blank checks should never be issued.
- Finally, the business office should be periodically reviewing the monthly bank reconciliations, monthly summary of activity and overall activity to ensure that there is a proper accounting of the petty cash account.

Management's Response: The conditions disclosed in the audit of the petty cash account pose a weakness in internal controls which creates chances for a misappropriation of funds. In order to assist the Newington School District with this, Plodzik & Sanderson recommends 8 procedures that we will follow such as reconciling bank statements to the cash book and reviewed by the Principal; preparing a monthly summary of activity; retaining cancelled checks, all supporting documentation; and having the Business Office periodically review the monthly financial statements.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance. We consider the following deficiencies in internal control to be significant deficiencies:

Regular Reconciliation of Bank Statements

During our audit, we noted that bank statements for the School District's payroll and food service fund were not reconciled regularly. Ideally, bank statements should be opened and reviewed and reconciled on a monthly basis and any discrepancies identified by corrected immediately. These reconciliations should then be compared to the general ledger balances, however in the current year this was not possible due to the general ledger not being properly maintained as noted in the above finding. We recommend that all bank accounts be reconciled monthly to the general ledger and that any variances identified are promptly investigated and resolved.

Management's Response: Due to the general ledger not being properly maintained, bank reconciliations cannot be compared to the general ledger. Bank statements will be reconciled monthly and compared to the general ledger once the general ledger balances are brought up to the current month.

*Newington School District
Independent Auditor's Communication of Significant Deficiencies and Material Weaknesses*

Accounting Department Staffing

Based on our observations during the audit, it is our opinion that the School District's accounting department is currently understaffed. As a result, certain accounting duties as well as efficient and effective processing of accounting transactions does not occur. Timely financial statements are critical to enable the effective management for the School District. We recommend that the School District hire an additional full-time employee to assist in the accounting function and enable the accounting processes to be brought up to date and kept on a current basis.

Management's Response: Management will continue to hire an Accounting Consultant to work on the financial records of the District and the Administration will recommend hiring a full-time employee in the SAU once funds become available and approval is received by the joint SAU Board.

Capital Asset Records

Procedures over identifying and receiving capital asset additions and disposals are no adequate. At the present time, there is no procedures for maintaining and reconciling the capital asset records. The lack if such a procedure can lead to inaccurate reporting of capital asset costs, disposals, and depreciation expense on the year-end financial statements. To prevent the need for major adjustments to the capital asset records at the end of each year, we recommend that the capital asset records are reconciled on a monthly basis and a search for capital asset additions and disposals also be performed at this time.

Management's Response: Capital asset records will be reconciled on a monthly basis by running object code 700 reports and find purchases over the Capital Asset threshold, pull invoices/back up and retain these document. The se capital assets will then be added to the District's Capital Assets record for the current fiscal year. Any construction projects will be reconciled on a yearly basis and at the close of the project.

The Newington School District's written responses to the significant deficiencies and material weaknesses identified in our audit have not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

This communication is intended solely for the information and use of management, the School Board, and others within the Newington School District, and is not intended to be, and should not be, used by anyone other than these specified parties.

December 22, 2020

*Plodzik & Sanderson
Professional Association*

VITAL STATISTICS

Year Ending December 31, 2021

No Marriages in 2021

Births

<u>Child's Name</u>	<u>Birth Date</u>	<u>Birthplace</u>	<u>Father's & Mother's Names</u>
Caladin Shane Leo Adam Hutchins	07/06/2021	Dover, NH	Benjamin & Cassandra Hutchins
Sally Nye Buck	10/01/2021	Dover, NH	Norman & Mallory Buck

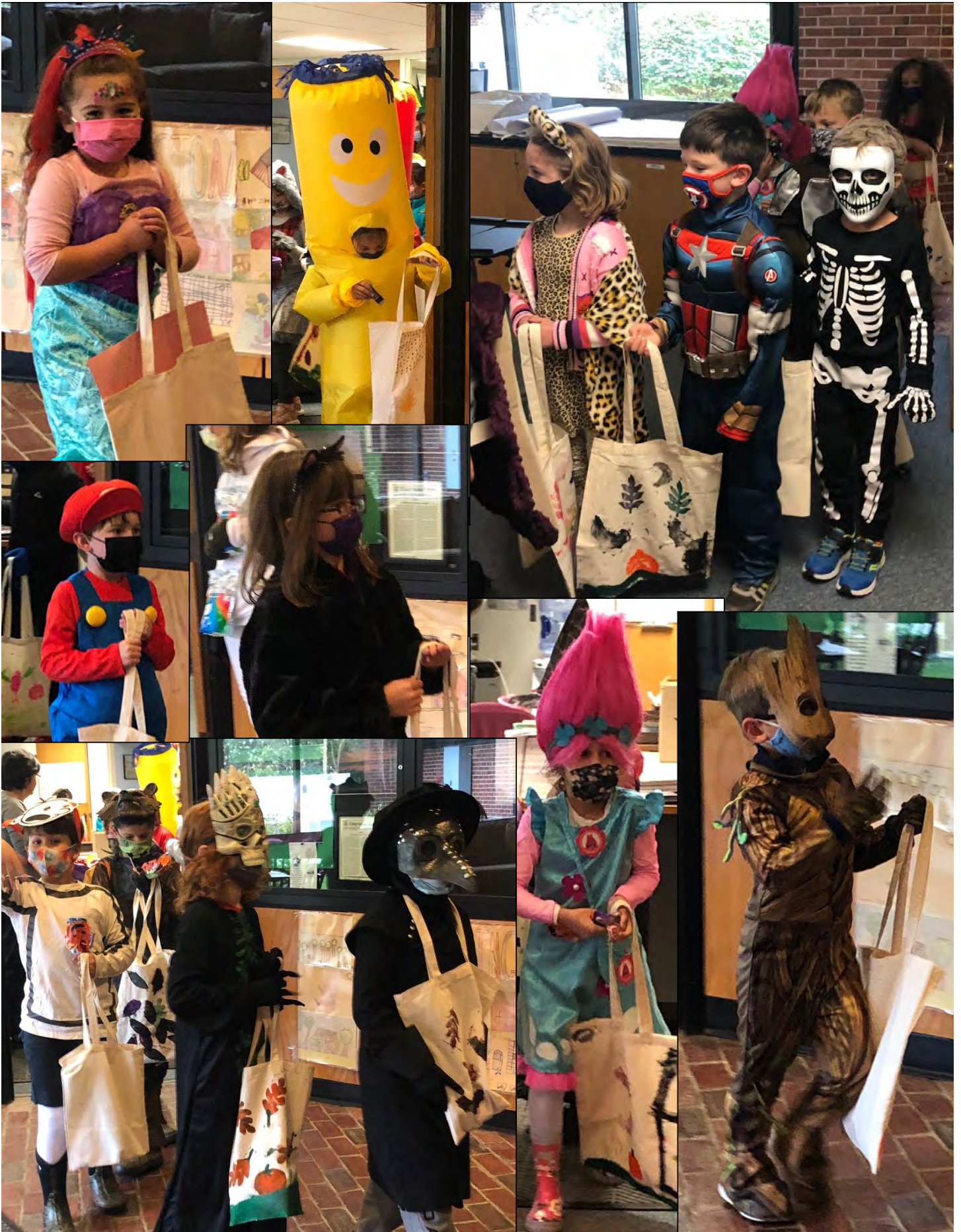
Deaths

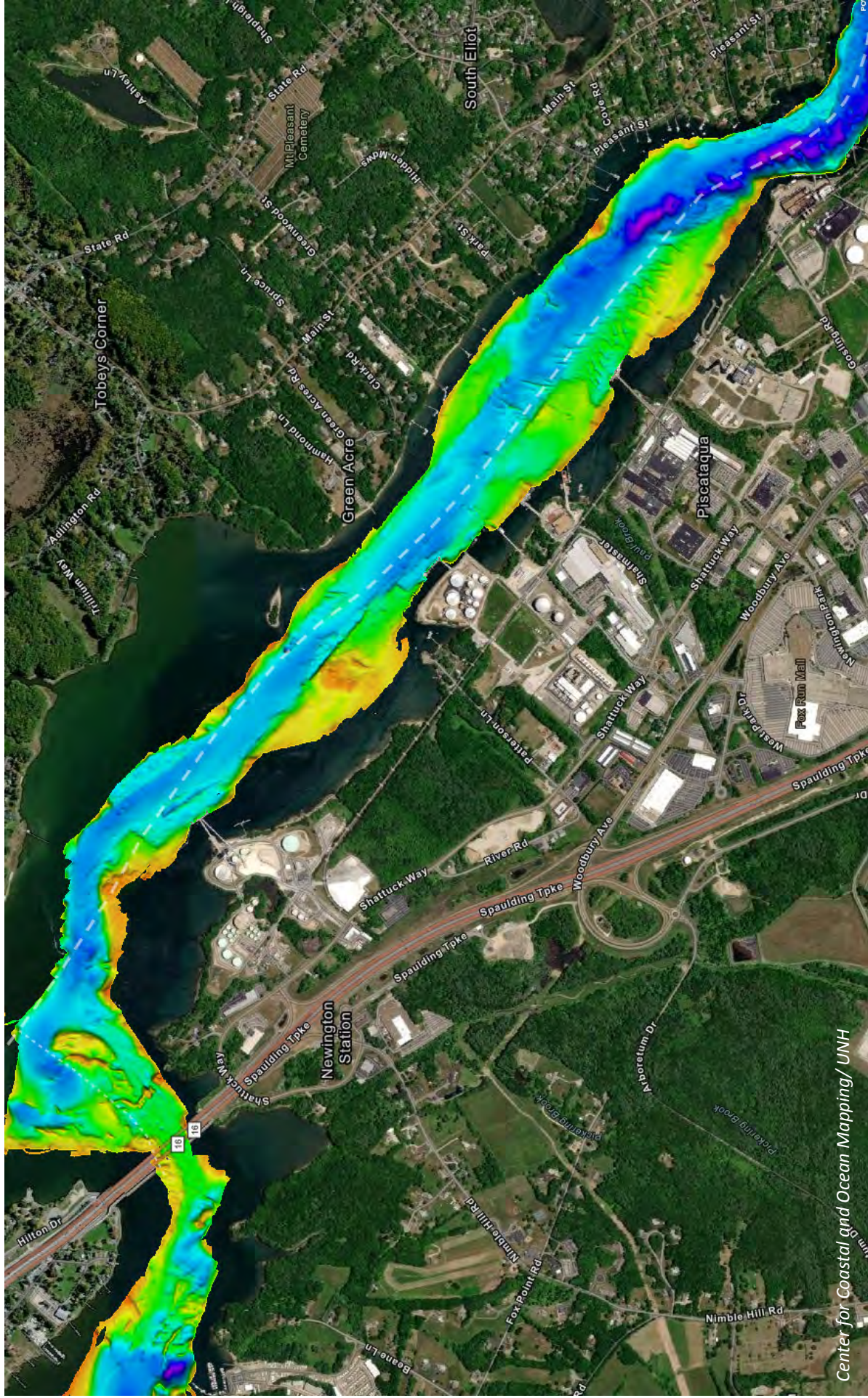
<u>Date of Death</u>	<u>Name of Deceased</u>	<u>Age</u>	<u>Place of Death</u>	<u>Father's & Mother's Names</u>
05/26/2021	Daniil N. Gokhban	25	Newington, NH	John Lee & Ekaterina Gokhban
08/09/2021	Stephen Robert Silva	59	Manchester, NH	Robert Silva & Lorraine Belanger
09/01/2021	Andrew J. Kowalsky, Jr.	87	Portsmouth, NH	Andrew J., Sr., & Catherine (Korsnick) Kowalsky

Interments

<u>Date of Death</u>	<u>Name of Deceased</u>	<u>Age</u>	<u>Place of Death</u>	<u>Date of Burial</u>
12/29/2020	Ronald Marsh	78	York, ME	01/04/2021
03/29/2021	Jeanne P. Heath	87	Rye, NH	04/06/2021
12/05/2021	Shirley Lamson Hodgdon	100	Dover, NH	12/11/2021

Halloween at Town Hall





The Piscataqua River in Newington NH. 2021.

This multibeam sonar image of the Piscataqua was produced by the University of New Hampshire's Center for Coastal and Ocean Mapping, UNH.

The center is developing and evaluating a wide range of state of the art ocean mapping technologies. This map depicts the main shipping channel of the Piscataqua River in Newington.